S7570-1-U

BIENNIAL REPORT

TENNESSEE DEPARTMENT OF REVENUE

JOE B. HUDDLESTON
Commissioner

STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

NED McWHERTER
Governor

December 31, 1990

Honorable Ned Ray McWherter
Governor of Tennessee
State Capitol
Nashville, Tennessee

Dear Governor McWherter:

I am pleased to have the privilege of presenting the thirty-fourth Biennial Report of the Department of Revenue.

The report covers the activities of the Department for the period July 1, 1988 to June 30, 1990. Its purpose is to serve as a general reference on the organization and functions of the Department of Revenue, Tennessee's tax structure, and recent legislation and court decisions affecting the Department and the State tax structure. The Biennial Report also includes detailed statistical data for the biennial period.

State tax collections during the biennium grew by 11.7 percent over the preceding biennium. This growth resulted from a combination of economic growth during the biennium and tax increases.

Sincerely,

Joe Huddleston

Joe Huddleston

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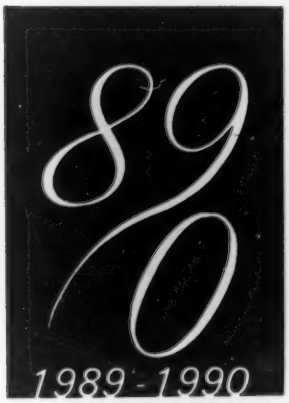
PREFACE

It is an established principal of democracy in America that governmental agencies have an obligation to report periodically to the chief executive and to the people. Such reports enable governmental officials and individual citizens alike to keep abreast of the activities performed by each agency. When the primary function of the agency is the collection of taxes and the enforcement of the revenue statutes of a state, its reports take on an even greater significance.

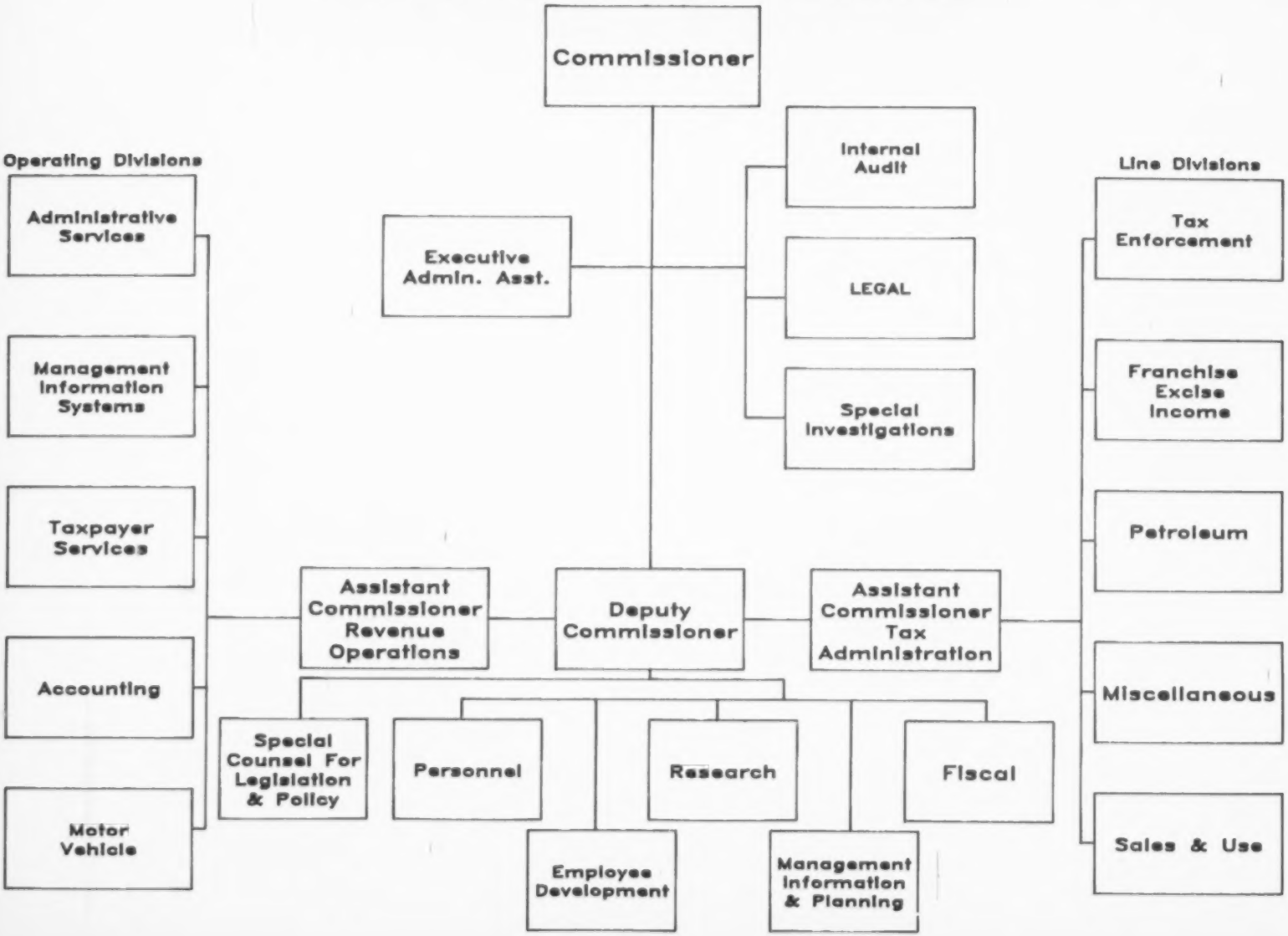
As part of a continuing program of reporting, which includes monthly reports and numerous special reports, it is a pleasure to present the Biennial Report of the Department of Revenue. The purpose of this report is to provide an analysis and description of revenue administration as it is conducted by the department.

The report consists of four sections. The first introduces and explains the organizational structure and functions of the department. The second section describes the taxes administered by the Department. Significant tax legislation and important court decisions made during the biennium are discussed in the third section. The last section consists of statistical tables and charts showing the collection and the apportionment of the various state taxes.



Part I
The Organization and Functions of the Department of Revenue

DEPARTMENT OF REVENUE



THE ORGANIZATION AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The Department of Revenue is the principal agency charged with the enforcement of the tax statutes and the collection of tax revenue in Tennessee. The history of the department dates from the Public Acts of 1923, which established the Department of Finance and Taxation to collect state revenues. The Reorganization Act of 1959 changed the name of the department from Finance and Taxation to Revenue.

The commissioner of revenue is appointed by the Governor. In addition to being a member of the Governor's cabinet, the commissioner is a member of the State Board of Equalization and the State Board of Claims. Responsible for all of the operations of the Revenue Department, the commissioner directs the operations of the staff sections and the line divisions of the department.

The deputy commissioner, the assistant commissioner for revenue operations, and the assistant commissioner for tax administration are appointed by and report to the commissioner. The deputy commissioner aids the commissioner of revenue in directing the staff sections and line divisions. The assistant commissioner for tax administration, the assistant commissioner for revenue operations, and most staff sections report to the deputy commissioner. The internal audit, special investigations, and legal sections report directly to the commissioner. The assistant commissioner for revenue operations plans, directs, and controls the functions dealing with collecting and processing the state's revenues, updating taxpayer files, and collecting delinquent taxes. The assistant commissioner for tax administration coordinates, directs, and evaluates the operations of the individual line divisions administering the various tax laws; coordinates technical matters with the commissioner; and represents the commissioner at technical conferences. Figure 1 illustrates the department's organizational arrangement.

The Revenue Department is one of the most vital agencies in state government. Headquartered in Nashville, it has regional offices located in Memphis, Knoxville, Chattanooga, Columbia, Jackson, Johnson City, Shelbyville, Houston, Texas, Chicago, Illinois, New York, New York, and Atlanta, Georgia. The department maintains these offices to assist taxpayers within these areas and to aid in the administration of the tax laws.

The department performs three principal functions. It is responsible for the collection of most state taxes and fees; it enforces the revenue statutes of the state to insure that taxpayers are complying with the laws; and it prepares the monthly apportionment of revenue collections for distribution to the various state funds and local units of government. Few people realize the significance of this last function. A substantial sum of money collected by the Department of Revenue flows back to local communities each year. In this biennium, almost 10.86 percent of the revenue collected by the

department was sent directly back to local communities through various revenue sharing formulas. In addition to state taxes distributed back to local governments, $1.487 billion of local sales tax was collected by the department for local governments during the biennium.

Counties and municipalities benefit in two ways from revenue shared with them or collected for them by the state. Local programs can be financed without expanding the local tax base, and the magnitude of collections by the Department of Revenue makes possible a lower cost of collection per tax dollar than local communities could achieve.

Not unlike any agency with a variety of stated objectives and a large number of employees, the Department of Revenue has developed a detailed organizational design which allows for the accomplishment of its goals in the most expedient and efficient manner. The functions of the various units are described in the following paragraphs.

STAFF SECTIONS:

The Employee Development Section is responsible for the development, scheduling, and delivery of appropriate training to employees of the department. The section coordinates the development of the departmental training plan. Career counseling is also conducted for employees of the department.

The Fiscal Section has the duty of controlling the expenditure of appropriations made to the department for its operations. All expenditures of the department are processed by this office, and centralized budgetary control and expenditure accounting records are maintained for all divisions of the department. This office also coordinates all departmental purchases and prepares the department's annual budget request.

The Internal Audit Section is charged with the responsibility of continuous review of department procedures to insure proper administrative and fiscal controls over all transactions involving state tax revenues. The internal auditors appraise the audit program of operating and line divisions and assist in the development of training programs and instructions for field auditors.

The Legal Section advises the commissioner and directors on questions of interpretation and application of the revenue laws. Specific assistance is provided to the assistant commissioner in holding taxpayer conferences and responding to taxpayers regarding disputed assessments. The attorneys prepare various legal documents and work closely with the divisions which administer the tax laws. They prepare drafts of administrative rules designed to implement the revenue statutes. They represent the department in Administrative Procedures Act hearings and maintain appropriate records of these proceedings. This office also acts as departmental liaison with the office of the Attorney General and appears in court on behalf of the commissioner.

The Management Information and Planning Section has the responsibility to coordinate departmental strategic planning, tax-audit research, statistical sampling of taxpayers records, and special projects. Staff members conduct studies in audit selection and coverage, accounts receivable statistics, and similar areas.

The Personnel Section has the prime responsibility of recruiting, interviewing and hiring new personnel in accordance with civil service rules and regulations. The section is also responsible for the maintenance of current personnel records, affirmative action, job descriptions, classification of positions, and salary administration, as well as the counseling, training, and periodic evaluation of all employees.

The Research Section is responsible for conducting studies pertaining to the tax structure in Tennessee and other states. The staff members compile and distribute statistical reports and analyse economic conditions which influence revenue yields. They also examine the revenue impact of tax legislation which may be under consideration and undertake special studies at the request of the commissioner.

The Special Investigations Section has the responsibility for the investigation of all alleged criminal tax violations coming under the jurisdiction of the commissioner of revenue except for certain misdemeanor motor vehicle violations which do not require investigative effort. The section is also responsible for the investigation of all alleged criminal violations by Department of Revenue employees in the performance of their duties as well as cases of serious misconduct which might reflect on the image of the department.

OPERATING DIVISIONS:

Accounting is responsible for receiving all mail sent to the Department of Revenue and preparing for deposit all tax payments to be sent to the Treasurer for the deposits to be made. It records the amount and source of each payment, maintains control balances, and prepares monthly reports of collections. This division apportions various taxes to the local governments and state agencies and is responsible for the control and distribution of cigarette tax stamps, alcohol identification stamps, and decals for coin operated amusement devices. The division also serves as a Lockbox Operation for other departments and agencies in the State by processing their remittances for deposit by the State Treasurer.

Administrative Services provides many centralized administrative functions and serves as liaison to several other departments of the state. Specific responsibilities include forms design, records management and retention; all publications for in-house and taxpayer distribution; slide presentations; news releases; public service announcements; availability of equipment and supplies; property

inventory; postal services; space allocation and office design. This division is also responsible for the administrative sections of the regional offices in Memphis, Chattanooga, and Knoxville.

Management Information Systems is responsible for automated systems design, development, and maintenance for all line and operating divisions. This division also does the data entry and operating controls for all computer-related processing and develops and maintains departmental operating procedures.

The Motor Vehicle Tax Division administers various tax statutes pertaining to the operation of motor vehicles on Tennessee roads and highways. The major functions of the division are the collection of registration and title fees and the issuance of license plates to register vehicles by ownership, size, and use. The division works closely with local county authorities in performing this function.

Taxpayer Services Division is divided into four major functions: taxpayer assistance, taxpayer education, registration operations, and the Federal/State Exchange Program. Its mission is to process sales and use tax applications, initiate corporation registration for franchise and excise taxes, and maintain toll-free information lines as a public service to Tennessee taxpayers. The division makes all master file changes and corrections, and maintains a central recordkeeping location where tax account information is compiled and stored. The division also serves as the Department's liaison for the Federal and State Exchange Agreement Program.

LINE DIVISIONS:

The Franchise, Excise, and Income Tax Division administers two separate levies on corporations and a limited income tax on individuals and partnerships. The franchise and excise taxes are both privilege taxes levied on corporations for the right and privilege of operating in corporate form in Tennessee. The excise tax is measured by net earnings attributable to Tennessee operations, and the franchise tax is measured by the larger of the apportioned net worth of the corporation or the amount of real and tangible property owned or leased in Tennessee. Tennessee's income tax applies to earnings from dividends and limited interest income.

The Miscellaneous Tax Division administers numerous taxes which individually would not require the efforts of an organizational unit the size of a line division. Among the taxes administered are the tobacco tax, beer tax, mixed drink tax, alcoholic beverage tax, privilege taxes, gross receipts taxes, business tax, inheritance and gift taxes, and coal severance tax. The division administers only the revenue aspects of the alcoholic beverage and mixed drink taxes, while enforcement agencies outside the department are responsible for enforcement of alcoholic beverage regulatory provisions.

The Petroleum Tax Division is responsible for the administration of the laws involving the inspection and taxation of petroleum products, including the severance tax on natural gas and crude oil. Among the taxes collected are the gasoline tax, the special tax on petroleum products, and the motor vehicle fuel tax. The division records the importation of fuels into the state, processes monthly returns, and conducts the necessary audits to insure collection of the tax. It also distributes refunds permitted by law, such as agricultural refunds to farmers.

The Sales and Use Tax Division administers the sales and use tax for the state as well as local governments. Sales tax is levied upon the sale of goods and certain services (including amusements). This tax is collected by retailers throughout the state and is remitted to the division on a monthly or quarterly basis. The use tax is a complementary tax to the sales tax but is not as well known. Anyone who buys tangible personal property from an out of state source and brings it into Tennessee for their own use and not for resale, is responsible for paying a use tax on the value of the imported property. Use tax is remitted to the division on the same monthly or quarterly reporting form used for sales tax purposes.

Tax Enforcement, with central offices in Nashville and seven offices across the state, is responsible for a centralized program of collecting delinquent taxes for all the line divisions within the department. The objective of the division is to fairly and impartially administer the revenue laws as they relate to delinquent taxes while simultaneously encouraging maximum voluntary compliance and promoting taxpayer education.

Part II
Tennessee State Taxes

TENNESSEE STATE TAXES

The State of Tennessee imposes various taxes, licenses, and permits. Some of these are imposed primarily for regulatory purposes and produce little revenue, while others have been levied chiefly to generate tax revenue. These various taxes, licenses, and fees are separated into 20 classifications.

ALCOHOLIC BEVERAGE TAXES

Chapter 40 of the Public Acts of 1939 authorized the sale of alcoholic beverages in counties and municipalities of Tennessee, if approved by local referendum. This law also provided for a system of state license fees and imposed a tax of 25 cents per gallon on wines and 70 cents per gallon on liquors. Since original enactment, the licensing structure has been amended and the tax rates have been increased several times.

Presently the tax rate is $4.00 per gallon on distilled spirits and $1.10 per gallon on wine. An additional tax of 15 cents per case sold is levied on wholesalers for administration and enforcement expenses. In addition, licenses and permits are re-issued annually by the Alcoholic Beverage Commission at the following rates: manufacturer, $1,000; wholesaler, $1,000; retailer, $500; winery, $50; manufacturer's representative, $50; wholesaler's representative, $10; and employee's permit, $2.

Chapter 341 of the Public Acts of 1979 provided for an annual tax on the registration of brands of alcoholic beverages. This tax is $250 per brand of distilled spirits with wholesale sales of 50 cases or more and $100 for brands of distilled spirits with wholesale sales of less than 50 cases. There is no tax on brands of wine with wholesale sales of less than 250 cases, but the tax is $250 if wholesale sales are 250 or more cases.

Tax returns and reports showing the sale of alcoholic beverages must be filed and the tax paid to the department on or before the 15th day of the month following the month when the tax liability was incurred. Renewal of licenses and permits must be accomplished on or before January of each year.

The revenue collected from these sources is apportioned according to statutory formulas with approximately 80 percent going to the general fund, 16.5 percent to counties, and 3.5 percent to the Department of Mental Health, to fund alcohol and drug abuse programs.

Legal References: T.C.A. 57-2-101 - 57-3-307, 57-1-101 - 57-9-206, 57-6-201 - 57-6-202

BEER TAXES

The Tennessee beer tax dates from 1933, when a levy of $1.20 per barrel (31 gallons) was enacted. The revenue was divided equally among the state, counties, and incorporated municipalities. Originally this revenue was earmarked exclusively for education, but subsequent legislation removed this restriction and also altered the apportionment procedures. In 1937, the rate was increased to $1.70 per barrel and then doubled to $3.40 per barrel in 1947. The tax was again raised in 1981 to $3.90 with the requirement that the funds raised from the increase (50 cents per barrel) be used for litter control. This increase is scheduled for repeal on June 30 of any year following passage of any federal or state mandatory consumer deposit law on beverage containers sold in Tennessee or on June 30, 1991, whichever occurs first.

In addition to the barrelage tax, registration fees are levied at the following rates: $40 for manufacturers and $20 for wholesalers.

Beer tax returns and remittances are due on the 20th day of each month following the month in which the sales to the wholesalers were made. The registration fees must be paid annually by January 1.

Beer tax revenue from the barrelage tax is divided among the state and local governments. In fiscal year 1988, the general fund received 66.9 percent, local governments 20.0 percent, and the litter control program 13.1 percent.

In addition to this tax, an additional state tax of 17 percent of the wholesale price is collected by wholesalers from retailers. Approximately 96.5 percent of this tax is distributed to city or county governments on the basis of the situs of sale, .5 percent to the department for administration, and 3 percent to wholesalers to cover their collection costs.

Legal References: T.C.A. 57-5-101 - 57-5-416, 57-6-101 - 57-6-118

BUSINESS TAX

In January 1971, the General Assembly made some sweeping changes in statutory provisions relating to privilege and gross receipts taxation with the passage of the Business Tax Act. The intent was to modernize a system of taxation which had become antiquated, but still generate the same levels of revenue. More than 100 items in the privilege tax base and 7 components of the gross receipts tax were repealed and simultaneously reenacted to create the business tax. Prior to this time, the privilege tax liability was measured more on such intangibles as the population of the city or county in which the business was located, or the number of employees, rather than any measure of ability to pay, such as gross receipts.

The Business Tax Act, in addition to consolidating the myriad taxable privileges into a more manageable body of law, established a minimum

tax level, with the tax being imposed on the gross sales of a business. Taxable privileges were separated into five basic groups or classes with specific rates for each. Cities and counties were originally given jurisdiction over retail operations and the state taxed wholesale operations. In 1972 the taxation of wholesale operations was transferred to local governments in exchange for 15 percent of total business taxes collected by local governments.

The greatest problems developed with the removal of the merchants ad valorem tax, a levy imposed upon inventories. This segment of the act was eventually challenged in the courts and as a result was reinstated as law. This decision in effect made some merchants liable for both the business tax and the merchants ad valorem tax, which was contrary to the intent of the legislature; therefore, remedial legislation was necessary.

Credits were established in 1972 to offset payments for the merchants ad valorem, but these credits could not exceed the business tax liability and were to expire April 30, 1975. In addition, the voters of the state took steps to remove the statutory provisions requiring the merchants ad valorem by approving "Question 3" to revise the constitution.

Also in 1972 provisions were made for the Department of Revenue to aid in administering the business tax if the local governments deemed it necessary. All state business tax revenue is apportioned to the general fund.

Legal References: T.C.A. 67-4-701 - 67-4-729

COIN OPERATED AMUSEMENT TAX

Owners or operators of coin operated amusement devices must pay a tax of $350 per device for an annual period of July through June. The tax is $262.50 if the device is first operated after October 1; $175 if the device is first operated after January 1; and $87.50 after April 1. A taxable coin operated amusement device means any coin operated video game designed and manufactured for bona fide amusement purposes which contains a free play feature that entitles the player to replay the game or device at no additional cost. Devices not operated for gain or profit and individually owned devices located at a private dwelling are exempted from tax. Effective June 1, 1984, receipts from amusement devices upon which this tax has been paid are exempt from the sales tax.

Legal References: T.C.A. 67-4-504

EXCISE TAX

The excise tax was the first of the Tennessee corporate taxes to be enacted (1923) and has always been a productive source of revenue, ranking third in total collections in fiscal year 1989-90. The present rate is 6 percent.

All corporations, cooperatives conducted for profit, joint stock associations, business trusts, state banks, national banks, and savings and loan associations must pay the excise tax annually on the net earnings from business done within the state. The net earnings of a corporation do not include dividends received from any other corporation if at least 80 percent owned by the taxpayer. Corporations, which have as their sole expressed corporate purpose the extension and expansion of industrial development in communities throughout the state and which pay no compensation to their officers and stockholders, are exempt from the excise tax as well as the franchise tax.

The Franchise and Excise Tax Law underwent extensive study in 1975 and numerous recommendations were enacted into a rewritten version in 1976. Chapter 537 of the Public Acts of 1976 resulted in recodification of the law and adoption of several important changes affecting the tax base. The new law became applicable to corporate fiscal years beginning on or after July 16, 1976.

Separate and distinct formulas for determining the tax base have been established. Corporations doing business both in Tennessee and elsewhere, except common carriers, apportion earnings based on the arithmetic average of the following:

A. the ratio of the value of real estate and tangible personal property in this state to the value everywhere

B. the ratio of the amount of payroll paid in this state to the amount of payroll paid everywhere

C. the ratio of total receipts in this state to total receipts everywhere

Apportionment of common carriers' earnings is based on the arithmetic average of gross receipts and mileage ratios.

Corporations expecting to pay an excise tax in excess of $2,000 are required to make quarterly payments of their estimated tax.

Corporations having a net loss in any year may carry the unused loss forward seven years in determining their tax liability. Losses cannot be carried back.

An investment tax credit equal to a percent of the purchase price of industrial machinery up to 50 percent of a firm's excise tax liability was provided to corporations beginning with taxable years

ending on or after July 15, 1980. A phase-in of the credit over a five year period was established starting at 0.2 percent in fiscal year 1980-81 and rising to 1 percent in fiscal year 1984-85. Unused credit may be carried forward for seven years.

The 1984 Session of the Tennessee General Assembly enacted legislation (Public Chapter 993) which established an Enterprise Zone Development Program to encourage and facilitate improvements in economically depressed urban and rural areas of Tennessee. The law provides that corporations that contribute to public schools within an enterprise zone shall receive a credit against the corporation's excise tax equal to 20 percent of the contribution. When an enterprise zone is discontinued, the credit due to such contributions will be phased out proportionately over the next five (5) years. This law will apply to qualified contributions made on or after June 6, 1984.

The annual excise tax return is due on the first day of the fourth month following the close of the taxpayer's fiscal year. Excise tax collections are distributed as follows: following an apportionment to the sinking fund for debt management and retirement, the balance is distributed with approximately 97.5 percent going to the general fund and 2.5 percent to cities and counties in-lieu-of intangible personal property taxes on banks and banking associations.

Legal References: T.C.A. 67-4-801 - 67-4-820

FRANCHISE TAX

The Tennessee franchise tax was enacted in 1937 on the privilege of engaging in business in corporate form. All corporations, cooperatives, joint-stock associations, and business trusts organized for profit and doing business in Tennessee are liable for the tax. The original tax rate, 15 cents per $100 of issued and outstanding stock, surplus, and undivided profits, remained unchanged until 1984 when it was increased to 25 cents per $100. The minimum tax due is $10. However, the base cannot be less than the actual value of property owned or used in Tennessee. The tax base is determined at the close of each fiscal year of the corporation.

The apportionment formula for corporations doing business both in Tennessee and in other states is the average of the following two ratios:

A. the ratio of the value of real estate and personal property in this state to the value everywhere

B. the ratio of the amount of payroll paid in this state to the amount of payroll paid everywhere

Note: The standard apportionment formula was amended effective May 1990, to include a sales factor.

The annual franchise tax return is due on the first day of the fourth month following the close of the taxpayer's fiscal year, all revenue goes to the general fund; however, the State Funding Board may allocate funds for retirement and maintenance of debt.

Legal References: T.C.A. 67-4-901 - 67-4-918

GASOLINE TAX

The gasoline tax was first imposed by the legislature in 1923 at a rate of 2 cents per gallon to provide revenue for the construction and maintenance of the public highways. By 1931, the rate had been raised to 7 cents per gallon. It was not increased again until 1981, when it was set at 9 cents per gallon. In 1985, the rate was increased to 12 cents per gallon. The General Assembly implemented a massive new highway construction program in 1986. With that program came an additional 4 cents per gallon tax, increasing the rate to 16 cents per gallon. In 1989, the tax rate was increased by 3 cents per gallon and on July 1, 1989 another 1 cent was added, increasing the rate to 20 cents per gallon.

The tax is levied on each gallon of gasoline or distillate refined, manufactured, sold, stored, or imported into the state. Refunds are granted on gasoline used for agricultural purposes, while political subdivisions and governmental agencies are exempt from payment of this tax.

Gasoline tax returns must be filed and the tax paid by the 20th of each month for dealers and distributors and by the 25th of each month for manufacturers and refiners. The returns reflect taxpayers' transactions for the preceding month.

In 1990, gasoline taxes were approximately apportioned as follows: 0.94 percent to the general fund, 56.63 percent to the highway fund, 3.77 percent to the sinking fund, 25.28 percent to counties, 12.62 percent to municipalities, and 0.76 percent to miscellaneous programs.

Legal References: T.C.A. 67-3-601 - 67-3-618, 54-4-102 - 54-4-204, 67-3-701 - 67-3-710

GROSS RECEIPTS TAX

Since 1937, there have been numerous alterations in Tennessee's gross receipts taxes. Some taxes were repealed while others were enacted. Some of these changes created partial exemptions or reduced tax rates, with a new result of eroding the tax base and decreasing rather than increasing state revenues. At present, there is little uniformity in either exemptions or rates. For example, vending machine operators are taxed on their entire gross receipts from intrastate business, while utilities are given exemptions of $5,000. Tax rates vary from 1.5 percent up to 15 percent. Businesses subject

to the tax include bottlers, mixing bars, most utilities, and vending machine operators. The largest single portion of reported receipts in this general category comes from TVA in-lieu-of-tax payments to Tennessee. These payments are required by federal law and are based on TVA power sales in Tennessee.

All gross receipts taxes collected by the department, with the exception of TVA payments, are apportioned to the general fund. TVA payments are shared between the general fund and city and county governments.

Legal References: T.C.A. 67-4-401 - 67-4-410, 67-4-503

INCOME TAX

The Tennessee individual income tax was enacted in 1929 and is levied on certain types of dividend and interest income from stocks and "bonds" as broadly defined in Section 67-2-101 of the Tennessee Code Annotated.

The 6 percent Tennessee individual income tax applies only to taxable income received by Tennessee residents or partnerships. Prior to January 1, 1986, a 4 percent tax rate applied to dividends received from corporaitons having 75 percent of their property subject to the Tennessee ad valorem tax. Chapter 395 of the Public Acts of 1985, effective January 1, 1986, abolished the 4 percent tax rate and made all taxable dividends and interest subject to a 6 percent rate. This act also gave each individual subject to the tax an exemption of $1,250 ($2,500 on joint returns).

Blind persons, pension trusts, and profit-sharing trusts are exempt from this tax. Elderly persons 65 years or older are exempt from the tax and the requirement of filing a return if their earnings from all sources were less than $9,000 ($15,000 if filing a joint return). The tax return and remittance are due the 15th day of the 4th month following the close of the taxpayer's fiscal year; the most returns will normally be due April 15. Three-eights (3/8) of the revenue from this tax is apportioned to counties and municipalities in Tennessee and five-eights (5/8) is apportioned to the general fund.

Legal References: T.C.A. 67-2-101 - 67-2-121

INHERITANCE, ESTATE AND GIFT TAXES

Tennessee's first inheritance tax was passed in 1891, with a rate of $5 per $100 of the value of all property in the state going to collateral heirs. In 1909, the tax was extended to direct heirs with an initial exemption of $5,000 and lower rates than for collateral heirs. Subsequent legislation increased the rates and the amount of initial exemption allowed direct heirs.

All property, real and personal, is appraised at its full and true value at the date of death of the decedent. Stocks and bonds listed on recognized exchanges are appraised by ascertaining their quoted value on the date of death of the decedent, or on the nearest business day of the exchange to that date.

Major amendments to the inheritance law were effective on November 1, 1978 and October 1, 1983. Changes made in the gift tax law took effect January 1, 1984.

All transfers are permitted a $600,000 exemption from the net estate in arriving at the net taxable estate. Tax rates on the net taxable estate vary from 5.5 percent on the first $40,000 to 9.5 percent on the excess over $440,000 for Class A.

A distinction between classes of heirs exists if the date of death was prior to January 1, 1990. Tax rates are higher and exemptions are lower for class B transfers. The Miscellaneous Tax Division should be contacted for specific questions.

All property passing to a surviving spouse does so free of tax (the unlimited marital deduction). This deduction is in addition to the applicable exemption available to Class A estates.

The annual gift tax exemption allowed against the net gifts made during any calendar year is $10,000 for Class A and $5,000 for Class B. However, if the net gifts for any calendar year exceed the allowable maximum single exemption, the taxable amount will only apply to the portion of the gift to each donee which exceeds $10,000 for Class A and $3,000 for Class B. The exemption is available for each spouse. Gifts made between spouses will qualify for the unlimited marital deduction. The Class A donee classification includes husband, wife, child, lineal ancestor and descendant, legally adopted child, brother, sister, stepchild, son-in-law, and daughter-in-law. Gift tax rates are equal to the inheritance tax rates for Class A. Class B rates vary from 6.5 percent on the first $50,000 to 16 percent on the excess over $200,000.

Inheritance tax returns are due nine months after the death of the decedent. Gift tax returns are due April 15th following the end of the calendar year in which the gift was made. All revenue collected from this tax is deposited in the general fund, except from estates which escheat, that goes to the education fund.

Legal References: T.C.A. 67-8-101 - 67-8-605

LIQUEFIED GAS TAX

Effective July 1, 1984, owners of motor vehicles powered by liquefied gas began prepaying the liquefied gas tax, jue by July 1 each year. The new annual tax rate is based on the registered gross weight of the vehicle and varies from $70 for a passenger car to $114 for a class 5 truck.

Owners of commercial vehicles are required to file an annual report and may have to pay additional tax, depending on the number of miles driven in Tennessee. The per gallon tax rate was increased in 1986 from 9 cents per gallon to 13 cents per gallon. In April 1989, the tax was increased to 14 cents per gallon.

Liquefied gas dealers are required to file reports quarterly by the 25th of the month following the close of each calendar quarter.

Eleven of the 14 cents tax is apportioned as follows: 1.58 percent to the general fund, 56 percent to the highway fund, 28.28 percent to the county highway fund, and 14.14 percent to municipalities. Of the remaining 2 cents of the tax increase imposed in 1986, 1 cent is distributed to the highway resurfacing and construction fund and 1 cent to the cities and counties as follows: 1/3 to the cities; 2/3 to the counties. Of the remaining 1 cent imposed in 1989, the revenue shall be placed in the state highway fund and is not subject to the apportionment and distribution provisions of the other liquefied gas revenues.

Legal References: T.C.A. 54-4-201 - 54-4-203, 67-3-1101 - 67-3-1116

MIXED DRINK TAX

The mixed drink tax, enacted by the General Assembly in 1967, was originally applicable only to the state's four largest counties. It is a combination of two separate tax levies, one of which is an annual licensing requirement imposed at the following rates:

private club, historic performing arts center, historic mansion house site, historic interpretive center, and community theater	$ 300
convention center and urban park center	500
commercial passenger boat company	750
hotel and motel	1,000
premier type tourist resort	1,500

restaurants, according to seating capacity of licensed premises:

75 - 125 seats	$ 600
126 - 175 seats	750
176 - 225 seats	800
226 - 275 seats	900
276 or more seats	1,000

In addition, there is levied a gross receipts tax of 15 percent of the sale price of all alcoholic beverages sold for consumption on the premises. This tax is due and payable on the first day of each month and, for the purpose of ascertaining the correct liability, the taxpayer must submit a return by the 15th of the month showing gross sales made during the preceding month. A licensing fee of $750 is levied on commercial airlines and passenger trains in lieu of other taxes levied under this section.

The laws governing the operation of establishments selling mixed drinks have been amended to provide that nonprofit clubs having at least 100 members may be licensed anywhere in the state and sell alcoholic beverages without the approval of a local referendum.

The revenue received from the license fees goes entirely to the general fund, while the gross receipts collections are apportioned as follows: 50 percent to the general fund earmarked for education, 50 percent to the county or city in which sales were made.

Legal References: T.C.A. 57-4-101 - 57-4-308

MOTOR VEHICLE FUEL TAX

The motor vehicle fuel tax was enacted in 1941, as the use of diesel fuel became increasingly popular. The original rate of 7 cents per gallon was increased to 8 cents in 1963, then to 12 cents in 1981, to 14 cents in 1986, and to 15 cents on June 1, 1987. A 1989 legislative act increased the tax to 16 cents in April 1, 1989 and to 17 cents per gallon effective April 1, 1990. The tax is imposed on the sale of diesel fuel for use in a licensed motor vehicle by any person within the state; however, political subdivisions and governmental agencies are exempt from the payment of the tax.

Tax returns are due on the 25th of each month for liabilities incurred in the previous month. The proceeds are apportioned to various funds. Twelve cents are allocated as follows: highway fund, 61.25 percent; general fund, 1.62 percent; counties (for their highway funds) 24.75 percent; and municipalities, 12.38 percent. Three cents is allocated to the resurfacing and construction fund, Tennessee Department of Transportation. The remaining two cents is apportioned to the state highway fund, and not subject to the apportionment provisions of the other motor vehicle fuel tax proceeds.

Legal References: T.C.A. 67-3-801 - 67-3-820; 67-3-701 - 67-3-710; 67-3401 - 67-3408

MOTOR VEHICLE REGISTRATION FEES

Motor vehicles were first required to be registered in 1905 for a $2.00 fee and an additional $1.00 county court clerk's fee. The vehicle, thereafter, could be re-registered for only the clerk's fee. Subsequent amendments to the statutes established the fee as an annual levy and periodically increased the rate. Laws were also enacted distinguishing between fees for automobiles and trucks with increased fees imposed on vehicles with greater weight, horsepower, different body types, and usage.

The current registration fees for the different classes of motor vehicles are shown below.

A. Registration Fees of Personal Use Vehicles:

Class A:	motorcycles	$ 13.50
Class B:	commercial 3-wheel motorcycles	24.75
Class C:	passenger motor vehicles	20.50
Class D:	rented trailers & house trailers not over 8' wide and 35' long	11.25
Class E:	antique vehicles	26.75
Class F:	mobile homes or house trailers	
	(1) not over 8' wide & 35' long	20.75
	(2) not over 8' wide & 50' long	26.75
	(3) not over 8' wide but over 50' long	32.75
	(4) not over 10' wide & 35' long	32.75
	(5) not over 10' wide & 50' long	38.75
	(6) not over 10' wide & over 50' long	44.75
	(7) over 10' wide and whatever length	52.75
Class G:	private buses (not for hire)	182.75

B. Registration Fees of Freight Motor Vehicles:

		Private Carriers	Public Carriers
Class 1.	max. gro. wt. 9,000 lbs.	$ 39.25	$ 49.25
Class 2.	max. gro. wt. 16,000 lbs.	64.25	101.75
Class 3.	max. gro. wt. 20,000 lbs.	189.25	301.75
Class 4.	max. gro. wt. 26,000 lbs.	351.75	451.75
Class 5.	max. gro. wt. 32,000 lbs.	476.75	601.75
Class 6.	max. gro. wt. 38,000 lbs.	551.75	676.75
Class 7.	max. gro. wt. 44,000 lbs.	601.75	751.75
Class 8.	max. gro. wt. 56,000 lbs.	751.75	901.75
Class 9.	max. gro. wt. 66,000 lbs.	876.75	976.75
Class 10.	max. gro. wt. 74,000 lbs.	1,001.75	1,151.75
Class 11.	max. gro. wt. 80,000 lbs.	1,301.75	1,301.75
Class 12.	Motor vehicle carriers designed and used only for transportation of equipment that is mounted thereon may be registered at the rate of 25 percent of the fees set forth above.		

C. Public Household Goods Carriers:

For Classes 1 through 11 the respective fees shall be at the same rate as private carriers.

D. Combined Farm and Limited Private Trucks:

Class 1.	max. gro. wt. 9,000 lbs.	$ 20.50
Class 2.	max. gro. wt. 16,000 lbs.	34.75
Class 3.	max. gro. wt. 20,000 lbs.	100.75
Class 4.	max. gro. wt. 26,000 lbs.	129.75
Class 5.	max. gro. wt. 32,000 lbs.	171.75

Class 6.	max. gro. wt. 38,000 lbs.	199.75
Class 7.	max. gro. wt. 44,000 lbs.	221.75
Class 8.	max. gro. wt. 56,000 lbs.	271.75
Class 9.	max. gro. wt. 66,000 lbs.	313.75
Class 10.	max. gro. wt. 74,000 lbs.	365.75
Class 11.	max. gro. wt. 80,000 lbs.	493.75

E. Miscellaneous Classes:

Class 1. Well drillers as defined in T.C.A. 55-1-117 $ 33.75

F. Freight Trailers and Semitrailers:

Freight trailers and semitrailers are charged a permanent registration tax of $51.75.

License fees for dealers, transporters, and manufacturers are $41.00, duplicate plates are $20.50, and temporary tags are $5.00. A $15.00 "temporary permit" can be obtained for trucks weighing up to 12 tons; the permit is $30.00 for trucks exceeding 12 tons.
Former P.O.W.'s and certain handicapped veterans are entitled to free registrations and special plates. Special plates are designed for issuance to general sessions court and juvenile court judges and members of auxiliary police, volunteer firemen, civil defense, rescue squads, and ham radio operators. Plates are provided for $3.00 plus the county clerk's fee for vehicles in government service.

The registration fee is due upon acquisition of a vehicle and annually thereafter. A method of staggered registration renewals and registrations throughout the year has been adopted on both registration classes of private passenger vehicles and combined farm and limited private trucks. Any owner of a freight motor vehicle making application for registration for such vehicle on or before April 15 of each year may, upon surety, defer payment of 75 percent of the annual registration fee. Such deferred payment may be paid in three equal installments on or before the 1st day of June, September, and December of each year.

The revenue from motor vehicle registrations is apportioned 98 percent to the highway fund and 2 percent to the general fund. All of the state revenue from fines and penalties is apportioned to the general fund except the penalties on overweight trucks which are apportioned 20 percent to the general fund and 80 percent to the highway fund.

Legal References: T.C.A. 55-1-101 - 55-6-109, 55-11-101 - 55-11-208

MOTOR VEHICLE TITLE REGISTRATION FEES

In 1951, the Motor Vehicle Title Registration Law was enacted, not as a revenue producing measure, but to discourage theft and to provide a

method of noting and discharging liens on certificates of title. Fees were levied for various services to defray expenses incurred in administering the laws. The fee for obtaining a certificate of title is $3.50.

For noting new liens or mortgage extensions on certificates of title, the fee is $3.50, and for replacing a lost or destroyed certificate of ownership the fee is $3.50. The fee is $10.00 for issuing a plate with a new number for a vehicle where the manufacturer's identification number has been destroyed.

For issuing or duplicating any other certificate or document, the fee is whatever the commissioner deems necessary to cover the cost, but not to exceed $2.00.

Title fees are due when an application for title is made or an alteration of an existing title is requested. All fees collected by the department are apportioned to the general fund.

Legal References: T.C.A. 55-1-101 - 55-6-109, 8-37-604

PRIVILEGE TAXES

The body of law which covers those taxes listed as privilege taxes bears little in common today with the accepted definition of "privilege tax." Tennessee's privilege taxes now consist primarily of receipts derived from realty transfers and mortgage, deeds of trust, other instruments offered for recording in addition to litigation taxes, and a privilege tax upon issuance of marriage licenses.

The realty transfer tax applies to instruments evidencing transfers of any interest in realty when documents are offered for recording. The tax is paid at the rate of 33 cents per $100 by the grantee or transferee of the interest in real estate as shown on the instrument evidencing the transfer or the value of the property, whichever is greater. The mortgage tax is imposed upon recordation of instruments evidencing an indebtedness such as mortgages, deeds of trust, conditional sales contracts, and financing statements. The rate of tax is 11.5 cents per $100 of any amount over the first $2,000.

The litigation taxes are imposed upon persons making use of the judicial system of this state. The litigation taxes are collected by judicial clerks from the plaintiff in a civil suit when the action is instituted and in a criminal case from the defendant upon a finding of guilt. Most of these taxes are earmarked for retirement purposes, drivers' education, or compensation for victims of crime. The remainder is apportioned to the general fund.

A $10 state privilege is levied upon the issuance of each marriage license. The tax is collected by the county clerks and remitted to the Department of Revenue for the purpose of funding a program for family violence shelters, shelter services, and child abuse

prevention services.

Legal References: T.C.A. 67-4-409, 67-4-502, 67-4-601, 67-4-606, 40-24-107

SALES AND USE TAX

The retail sales and use tax, imposed in 1947, immediately became the state's largest single revenue source. During fiscal year 1988-90, collections were $2.3 billion which was approximately 56.0 percent of total tax collections by the department. The major purpose in enacting the sales tax was to provide funds for state and county education programs.

The sales and use tax state rate is 5.5 percent and is applied to the sale, use, consumption, distribution, lease, or rental of tangible personal property and selected services. Amendments since 1947 have altered the coverage of the tax by extending the base to include hotel and motel room charges, vehicle parking services, telephone service, repairs to tangible personal property, laundry, dry cleaning, and charges for water. The base was further expanded in 1967 to include the sale of tobacco products, and in 1971 to cover the casual sales of motor vehicles, vessels, and aircraft. In 1984, the base was again expanded to include most admission charges to amusement, recreational and athletic events, and dues or fees charged by health and recreational clubs. In FY 1989-90 sales tax collections were distributed approximately as follows: 29.09 percent to general fund, 64.76 percent to general fund earmarked for education, 0.52 percent to the highway fund, 0.04 percent to miscellaneous funds, 0.91 percent to the sinking fund, and 4.68 percent for municipalities.

Legal References: T.C.A. 55-3-105 - 55-3-109, 67-6-101 - 67-6-701

SEVERANCE TAXES

Crude Oil and Natural Gas

A severance tax on crude oil and natural gas was imposed in 1943. The rates were 5 cents per 50-gallon barrel of oil and 5 percent of the natural gas sales price. A tax rate of 1.5 percent of the selling price of the gas and oil severed was established for both products in 1979 and then increased to 3 percent in 1982. For a period of two years, beginning in April of 1978, a moratorium on collection of the natural gas severance tax was in effect to encourage production.

By the 20th of the month, the person liable for the tax must file a report and pay the tax on oil removed from the ground in the preceding month. The report and tax payment for gas is due on the 20th of the month for activity in the second preceding month. Of the revenues collected, one-third is returned to the county from which the product was severed. The remainder of the tax is allocated to

the state's general fund.

Legal References: T.C.A. 60-1-301 - 60-1-302

Coal Products

A severance tax of 1.5 percent of market value but not to exceed 10 cents per ton on the total value of all coal products mined in Tennessee was first imposed in 1972. The rate was changed to 10 cents per ton in 1973. The rate was increased to 20 cents per ton in 1974 and the owner was made liable for the tax at the time the coal products are severed from the earth and ready for sale. Following passage of Tennessee's Coal Surface Mining Law of 1980 and federal approval of its regulatory program, the tax rate was increased to 29 cents per ton in 1982, 32 cents per ton in 1983, and 35 cents per ton effective July 1, 1984. However, federal approval of the state's program was reversed and the tax rate reverted to 20 cents per ton effective October 1, 1984.

By the 15th of the month, the person liable for the tax must file a separate report for each county from which coal is severed and pay the tax due. All revenues collected from the 20 cents tax, less 3 percent and all penalties and interest collected, are returned to that county in which the coal products were severed for the following specific purposes: one-half for the county educational system and one-half for highway and stream cleaning systems of that county. However, revenues generated from tax rates prior to October 1, 1984 which exceeded 20 cents per ton were apportioned to the state's general fund earmarked for the Department of Public Health for administration and enforcement of Tennessee's coal surface mining regulation program.

Legal References: T.C.A. 67-7-104 - 67-7-221

SPECIAL PETROLEUM PRODUCTS TAX

The gasoline inspection fee was enacted in 1899 for the purpose of assuring that gasoline and oil sold in the state met minimum quality standards. The fee, originally set at 25 cents per 60 gallon barrel to cover the administrative costs of the program, has subsequently been raised and the tax base increased to include diesel and other fuels, so that today the inspection fee is a significant revenue producer. Effective January 1, 1979, the tax was repealed and reenacted as a one cent per gallon special tax on volatile substances produced from petroleum, natural gas, oil shales or coal or substitutes for those products.

Returns on the previous month's activity are due from dealers and distributors on or before the 20th of the following month. Collections are apportioned as follows: 98 percent of the net collections go to the highway fund and 2 percent to the general fund. However, before the above distribution an annual amount of

$12,017,000 is to be set aside monthly to a local government fund to be spent solely for roads and streets.

Legal References: T.C.A. 67-3-901 - 67-3-911

TOBACCO TAXES

Tobacco taxes were first enacted in Tennessee in 1925 as a two year emergency measure to provide additional revenue for public schools and also to make possible further reductions in the state property tax. The tax was levied on the privilege of selling tobacco products and the rate was set at 10 percent of the retail sales price. In 1927, the General Assembly made the tobacco tax permanent and set the rate for cigarettes at 2 cents per package, while the rate for other tobacco products remained unchanged. In subsequent years, extensive legislation has both increased the tax rate and provided the responsible agencies with greater enforcement powers to allow more efficient tax administration.

The tax rate on cigarettes is 6.5 mills per cigarette, or 13 cents per package of 20 cigarettes or 16-1/4 cents on package of 25 cigarettes. In addition, .0005 cents per pack is added for Fair Trade enforcement. The tax rate on all other tobacco products is 6 percent of the wholesale cost price. In addition, the license fee for the tobacco distributor is $10 for each secondary wholesale location, for the wholesaler dealer and jobber, the fee is $20 for each separate sales warehouse. The manufacturing distributor and the tobacco manufacturer pay $20 for each processing location or warehouse.

The cigarette tax is collected by means of tax stamps (decals) issued and sold by the commissioner of revenue. Cigarette distributors are allowed a discount on their tax payments to cover the costs of affixing the stamps to the packages. This discount decreases from a top rate of 2.75 percent down to the lowest rate of 1.75 percent as the quantity of stamps purchased accumulates during the year.

The tax on other tobacco products is collected by a reporting method and a discount of 2 percent is allowed to compensate for compliance costs and risks of loss if not delinquent or deficient when paid.

The cigarette tax is paid when the distributor purchases the stamps from the commissioner of revenue, with payment evidenced by the affixing of the stamps to the packages. The tax on other tobacco products is remitted by the 15th of each month and accompanied by a report reflecting the previous month's transactions. The various license fees are all payable not later than May 31, annually.

The revenue from these sources is apportioned to the general fund, where 96 percent is specifically earmarked for education.

Legal References: T.C.A. 67-4-1001 - 67-4-1025

Part III
Major Tax Legislation and Decision Making

LEGISLATIVE ACTION

GENERAL ADMINISTRATION

Section 67-1-102 was amended so that if a taxpayer challenges a paid tax assessment, the Department of Revenue must notify the pertinent local government if the disputed local amount exceeded $25,000 (Public Chapter No. 273; effective May 12, 1989).

Section 67-1-703 was amended to permit the Commissioner of Revenue to require any person owing $20,000 or more to pay by electronic fund transfer. The Commissioner of Revenue may also establish, by rule, periodic filing and payment dates which are subsequent to dates otherwise set by law (Public Chapter No. 332; effective May 24, 1989).

Section 67-1-1802 was amended to equalize tax assessments and refund availability in audit situations where the statute of limitations is extended by written agreement between the department and the taxpayer (Public Chapter No. 127; effective July 1, 1989).

Section 13-28-106 was amended to provide to county governments the potential for certain tax and license concessions to residents and businesses within defined depressed areas. Municipal governments were specifically denied this right (Public Chapter No. 209; effective April 27, 1989).

FRANCHISE, EXCISE AND INCOME TAXES

Excise

Title 67, Chapter 4, Parts 8 and 9 were amended to tax interstate activities of financial institutions under the excise and franchise tax laws (Public Chapter No. 1087; effective May 4, 1990).

Section 67-4-808 was amended to allow, as a credit, 20 percent of any contribution to public schools in an "enterprise zone" but not to exceed $100,000 in any one fiscal year (Public Chapter No. 560; effective July 18, 1989).

Franchise

Section 67-4-910 was amended to change the two factor formula (property and payroll) used in apportioning capital stock, surplus, and undivided profits for franchise tax purposes to a three factor formula by including sales (Public Chapter No. 1091; effective May 4, 1990).

Income

Section 67-2-104 was amended to exempt income derived from trust funds until the corpus exceeds $50,000 in a trust created for the

perpetual care of a private cemetery (Public Chapter No. 222; effective for trust corporations having fiscal years ending after May 2, 1989).

Sections 67-2-104, 67-4-807, and 67-4-903 were amended to create the Volunteer State Investment Fund Act of 1989 and extend the exemption from state income and excise and franchise taxes to so-called closed-end funds (Public Chapter No. 524; effective for fiscal years ending after July 5, 1989).

Section 67-2-104 was amended to exempt from tax all interest income on loans to qualified business within an "enterprise zone" (Public Chapter No. 540; effective July 18, 1989).

MISCELLANEOUS TAXES

Alcoholic Beverages

Section 57-4-102 was amended to allow the consumption of alcoholic beverages under certain conditions at a historic mansion site and urban park centers (Public Chapter No. 718; effective March 21, 1990 and Public Chapter No. 730; effective March 23, 1990).

Beer

Section 57-5-101 was amended to allow a properly licensed manufacturer, located in an urban park center and producing not more than 5,000 barrels of product annually, to sell its products directly to retailers, operate as a retailer, or hold a license as a restaurant (Public Chapter No. 906; effective June 1, 1991).

Sections 57-5-501 - 57-5-512 were created to provide a structure for the business relations between beer suppliers and wholesalers (Public Chapter No. 618; effective March 1, 1990).

Section 57-6-109 was amended to allow a wholesaler to buy full case lots of beer, previously sold to a retailer, at cost under certain specific conditions. (Public Chapter No. 626; effective March 8, 1990).

Beneficial Use

Title 67, Chapter 4, Part 5 and Title 67, Chapter 5, Part 2 were amended to enact a new annual privilege tax upon the beneficial use of tax-exempt property. The rate is .1 percent of the value of the beneficial use of such property in excess of $1,000,000 (Public Chapter No. 1016; effective April 30, 1990).

Business

Title 67, Chapters 4 and 6 were amended to increase fees collected by local governmental officials for performing certain duties (Public Chapter No. 16; effective July 1, 1989).

Section 67-4-712 was amended by exempting certain gross sales of horses from the business tax (Public Chapter No. 465; effective June 2, 1989).

Section 67-4-712 was amended to exempt a qualified business within an "enterprise zone" from the business tax (Public Chapter No. 560; effective July 18, 1989).

Section 67-4-702 was amended to remove leased tangible personal property in the possession of a lessee from business tax liability (Public Chapter No. 1075; effective January 1, 1991).

Section 67-4-706 was amended to declare that the legislative body of a metropolitan government may designate the county clerk as collector of the business tax for the entire metropolitan taxing jurisdiction (Public Chapter No. 962; effective July 1, 1990).

Section 67-4-713 was amended by authorizing governmental business tax collectors to allow as a credit against business tax any personal property tax payments made after January 1, 1988 (Public Chapter No. 1790; effective May 4, 1990).

Section 67-4-712 was amended to exempt qualified businesses who are doing business in an "enterprise zone" from business tax for five years (Public Chapter No. 560; effective July 18, 1989).

Gross Receipts

Section 67-4-407 which levied a tax on the gross receipts of telephone and telegraph companies was repealed and those gross receipts were made liable for the sales and use taxes (Public Chapter No. 312; effective July 1, 1989).

Marriage Licenses

Section 67-4-411 was amended by increasing the privilege tax on marriage licenses from $10 to $15, and to establish funding for family violence shelters (Public Chapter No. 846; effective July 1, 1990).

Privilege-Realty Transfer

Section 67-4-409 was amended to keep the 1986 Wetland Acquisition Fund intact after June 30, 1996 until all expenditures shall have been utilized (Public Chapter No. 461; effective May 31, 1989).

Section 67-4-409 was amended to increase the county registers fee for issuing receipts for realty transfer taxes received from 50 cents to $1 (Public Chapter No. 474; effective July 1, 1989).

Privilege-Litigation

Section 67-4-602 was amended by levying an additional $6 tax on all civil and criminal cases instituted in this state (Public Chapter No. 546; effective July 1, 1989).

MOTOR VEHICLE TAXES

Motor Vehicle Registration

Section 55-4-105 was amended to increase from 50 cents to $1 the fee charged by county clerks for handling special mail orders of decals (Public Chapter No. 136; effective July 1, 1989).

Sections 55-4-122 and 55-4-123 were amended by providing for an additional $4 special handling fee on each vehicle registered within the state but which is principally operated outside the state and is owned by a business entity having its principal place of business outside the state (Public Chapter No. 300; effective July 1, 1989).

Section 55-4-221 was amended by increasing the county clerk fee from $1 to $5 for registering the license number of manufacturers and dealers (Public Chapter No. 16; effective July 1, 1989).

Sections 55-5-121 and 55-5-127 were amended to provide that violators convicted of a felony charge shall be punished for a Class E felony (Public Chapter No. 591; effective November 1, 1989).

Section 55-4-238 was amended by changing the additional cost of $25 for receiving special license plates for Pearl Harbor survivors to sufficient to pay production costs (Public Chapter No. 158; effective April 20, 1989).

Section 55-4-103 was amended to provide that registration plates should have displayed the year "in which it expires" instead of "for which it is issued" (Public Chapter No. 716; effective July 1, 1990).

Section 55-4-202 was amended to provide that all free or special plates authorized by law after July 1, 1990 shall carry a fee of at least $25, a minimum order of at least 100 plates, and bear a design approved by the Commissioner of Revenue (Public Chapter No. 897; effective April 12, 1990).

Section 55-4-223 was amended to allow eligible senior citizen service centers to apply for governmental service plates for vans owned by the center and used exclusively for the center's activities (Public Chapter No. 871; effective July 1, 1990).

Section 55-4-230 was amended to increase the additional motor vehicle fee from $25 to $50 for "street rods," provide for distinctive plates, and provide for minimal orders of 100 plates (Public Chapter No. 925; effective April 22, 1990).

Section 55-5-114 was amended to make the department of safety instead of the motor vehicle division specifically responsible for enforcement of motor vehicle laws (Public Chapter No. 595; effective February 13, 1990).

Motor Vehicle Title

Sections 55-2-112 and 55-6-104 were amended to increase the motor vehicle title fee from $3 to $3.50 to fund action against odometer tampering and fraud (Public Chapter No. 276; effective May 16, 1989).

Section 55-3-120 was amended to delete the requirement that transfers of motor vehicle ownership be acknowledged before a notary public (Public Chapter No. 377; effective May 25, 1990).

Section 55-3-210 was amended so that there would be a brand affixed to a certificate of title issued by the department of revenue for a motor vehicle which has sustained substantial water damage (Public Chapter No. 377; effective May 25, 1989).

PETROLEUM TAXES

Title 67, Chapter 3 was amended to increase the gasoline tax from 16 cents to 19 cents per gallon, the motor vehicle fuel tax from 15 cents to 16 cents per gallon, and the liquefied gas tax from 13 cents to 14 cents per gallon. Increased taxes are to be apportioned to the state highway fund except a small percentage of the gasoline tax going to the wildlife resources fund (Public Chapter No. 46; effective April 1, 1989).

Title 67, Chapter 3 was amended to increase the gasoline tax from 19 cents to 20 cents and the revenue gain was substantially split two-thirds to counties and one-third to municipalities. The motor vehicle fuel tax rate was increased from 16 cents to 17 cents per gallon and the gain placed in the state highway fund (Public Chapter No. 241; effective July 1, 1989).

Section 67-3-617 was amended to accumulate and set aside funds, not to exceed $1.5 million during each of four succeeding fiscal years, for carrying out the utility relocation loan program (Public Chapter No. 582; effective July 1, 1989).

Section 67-3-402 was amended relative to exemption from and refunds for certain political subdivisions (Public Chapter No. 715; effective July 1, 1990).

SALES AND USE TAX

Section 67-6-330 was amended to rescind the exemption from sales tax on certain amusement or recreational activities provided by establishments identified in industry 7992 and industry 7997 of the Standard Industrial Classification Index of 1987 (Public Chapter No. 126; effective July 1, 1989).

Title 67, Chapter 6 was amended to provide for the application of 5.5 percent state sales tax and 1.5 percent local sales tax on charges for interstate telecommunications. Makes other changes relative to the telecommunication industry and for those businesses that purchase telecommunication services for resale to customers (Public Chapter No. 312; effective June 1, 1989).

Title 67, Chapter 6 was amended to provide that Tennessee dealers of motor vehicles, boats, and aircraft, when selling to out-of-state consumers who take delivery in Tennessee, shall collect a sales tax equivalent to the state sales tax rate in the customer's home state. Such tax is reported by the Tennessee dealers to the department of revenue. Removes the three-day removal exemption. Does not involve local tax of Tennessee or other states (Public Chapter No. 430; effective June 1, 1989).

Section 67-6-702 was amended to provide that the "single article" local option tax base shall increase from $1,100 to $1,600 for most counties and cities. Also provides that dealer installed accessories on motor vehicles shall be a part of the "single article" (Public Chapter No. 661; effective April 1, 1990).

Section 67-6-209(b) was amended to remove the language requiring contractor/dealers to be liable for tax on the "fair market value" of the materials they use in the performance of their contract. The tax base is the cost of the materials (Public Chapter No. 646; effective January 1, 1990).

Section 67-6-303 was amended to provide sales or use tax exemption for the purchase of any motor vehicle titled in Tennessee but used outside the U.S. by military personnel stationed in another country. Tax will apply once the vehicle returns to Tennessee (Public Chapter No. 800; effective July 1, 1990).

Section 67-6-329 was amended to provide for sales and use tax exemption for materials used in the lining or protective coating of railroad tank cars and the installation charges for installing the lining or protective coating in the railroad tank cars (Public Chapter No. 856; effective July 1, 1990).

Section 67-6-507 was amended to provide that hotels, motels, colleges, universities or hospitals may claim credit for sales tax paid to providers of telecommunication services only on such services that are resold to customers (Public Chapter No. 1088; effective July 1, 1990).

Section 67-6-329(a) was amended to provide exemption for certain chemicals and supplies used in air and water pollution control equipment and machinery (Public Chapter No. 1091; effective May 1, 1990).

COURT DECISIONS

AMUSEMENT TAX

Carson Creek Vacation Resort, Inc. v. State of Tennessee, Dept. of Revenue 766 S.W.2d 783 (1989)

In this case the plaintiff, Carson Creek Vacation Resort, Inc., contested the application of the amusement tax to the sale of memberships in its campground facilities. The facilities included use of hookups for travel trailers, a swimming pool, a miniature golf course, a trout pond, video games and a cooking area. Purchase of a membership did not involve any transfer of an interest in real property. The court upheld the application of the tax, noting that the primary purpose of the campground was not to provide lodging, as was argued by the plaintiff, but rather to provide recreational activity.

FRANCHISE AND EXCISE TAXES

Peterson Manufacturing Company v. State of Tennessee 779 S.W.2d 784 (1989)

This case involved an interpretation of the unitary business principle for franchise and excise taxation purposes. Peterson Manufacturing Co., through one of its subsidiary companies, built a plant in Jackson, Tennessee. That plant was not a business success and had losses in each of several tax years. The plaintiff used the losses from the Jackson plant to offset income from other plants, which were located in other states, as was the parent corporation, Peterson.

Peterson had applied for a variation from the standard allocation and apportionment. The application had been denied by the department. The court held that denial to be proper saying: "The Tennessee Legislature has adopted an apportionment formula from the Uniform Division of Income for Tax Purposes Act which employs as "objective measures" of the contribution of Tennessee operations to a company's total earnings a payroll factor, a property factor, and a sales factor. The sum of the three factors is divided by three. The percentage arrived at is the percentage of earnings apportioned to this State. The United States Supreme Court approved such a three-factor formula. The burden is on the petitioner to establish the facts and circumstances to justify a departure from this statutory formula. The commissioner may exercise reasonable discretion in

determining whether facts and circumstances justify departure from the statutory formula in imposing tax on foreign corporations doing business in the State."

The Supreme Court, therefore, affirmed the trial court decision which had found that the evidence in the case did not support plaintiff's contention that the corporate structure of Peterson Manufacturing Company was multi-form as opposed to unitary, and that no deviation from the standard apportionment formula in assessing taxes was warranted. The court also found that plaintiff had failed to meet the burden of showing that the formula employed by the Commissioner of Revenue did not fairly represent Peterson's business activities in Tennessee.

South Central Bell Telephone Company v. Celauro 754 S.W.2d 605 (Tenn. 1988)

For fiscal years ending between July 15, 1982 and July 15, 1984, T.C.A. Section 67-4-805(a)(2) allows a taxpayer to utilize accelerated depreciation as permitted under federal statute in determining state excise tax liability. However, if this method of depreciation is elected, one-tenth of all the depreciation used in calculating federal income tax is required to be added back to net earnings before computation of state excise tax. The court held that the addback provision of this section resulted in a higher basis of assets for Tennessee excise tax purposes than federal income tax purposes, and the differential may be subtracted from federal taxable income under T.C.A. Section 67-4-805(2)(D) when the asset is sold.

Further, if a taxpayer elects to take the Investment Tax Credit provided by Section 48(q) of the Internal Revenue Code of 1954, as amended, the basis of the assets involved must be reduced as required in Section 48(q) not only for federal tax purposes but also in the determination of state excise tax liability under Tenn. Admin. Comp. 1320-6-1-.19(2). Although no similar credit is allowed under state law the court held that the amount by which the basis of the assets is reduced for state purposes may not be subtracted from federal taxable income under Section 67-4-805(b)(2)(H) even though the lower basis results in the realization of less depreciation expense for the taxpayer.

This section allows for the subtraction of those expenses which are not deducted because a direct credit is allowed against federal tax liability. The loss of a certain portion of the depreciation expense is merely a by-product of the election to utilize the Investment Tax Credit, and does not fall within the adjustment provision allowed in this section.

HALL INCOME TAX

Carolyn Thompson Share Trust v. Taylor (Not Published) Tennessee Supreme Court Appeal 89-22-I

The Supreme Court affirmed the decision of the Chancery Court, holding that interest on a promissory note is subject to the income tax and that the note does not come within the exemption found at T.C.A. Section 67-2-101(1)(B)(i) for interest on ordinary commercial paper maturing in six months or less from the date of issuance. The Court rejected the plaintiff's claim that this note was a demand note and should therefore come within the exemption. The note did not assert on its face that it was a demand note and it contained acceleration and default clauses, which are inconsistent with a demand note, and the note contemplated a future maturity not based solely upon demand.

INHERITANCE TAX

Mary H. Hussey v. Jackson 766 S.W.2d 184 (1989)

A decedent who lived in Tennessee the last twelve years of her life, was buried in Tennessee, and who had all of her tangible personal property and the bulk of her intangible assets in Tennessee, and whose will was probated in Tennessee was a resident of Tennessee for inheritance tax purposes despite efforts by her executrix to prove the decedent was a domiciliary of Florida.

The executrix attempted to prove that the decedent was a Florida domiciliary because her voter registration was maintained there, she had a Florida driver's license showing a Tennessee address, some of her intangible assets were located in Florida though she owned no residence in that state and the decedent had long expressed desire to return to Florida though her health prevented such return.

The executrix did not establish that the decedent domiciled elsewhere or had a place of residence outside of Tennessee and her estate was therefore subject to Tennessee inheritance tax.

It was the intent of the General Assembly to extend its taxing power to situations where a decedent has resided in Tennessee for a number of years and where primary administration of his or her estate occurs in Tennessee.

LIQUOR-BY-THE-DRINK TAX

Copper Cellar Corp. v. Jackson 762 S.W.2d 560 (Tenn. 1988)

Plaintiff operates popular restaurants in Knoxville under the names Copper Cellar and Cappuccino's. It is licensed to serve alcoholic beverages for consumption on the premises and is subject to the privilege taxes for such sales.

A certain amount of wine purchased by the plaintiff is used in the preparation of food. This wine is stored separately from the wine served to patrons. In all dishes served where wine is used in preparation of the food the alcohol in the wine is dissipated by

cooking, or is evaporated so that no alcohol remains in the food served to the customer.

The department assessed a tax for this use which the plaintiff paid under protest and filed a complaint seeking a refund. The Chancellor upheld the department's assessment pointing to the "consumption" of the alcohol.

The Supreme Court reversed the Chancellor saying his interpretation of consumption of alcohol went beyond the intent of the legislature when it passed the governing statutes. The alcohol so used was held to be no more than a food ingredient and therefore not subject to the privilege taxes levied in conjunction with the sale of alcoholic beverages sold for consumption on the plaintiff's premises.

SALES AND USE TAX

D. Canale and Company v. Celauro 765 S.W.2d 736 (1989)

The issue in this case was whether the transfer of vehicles from a parent corporation to newly-created subsidiaries in exchange for stock and securities constitutes a sale subject to sales tax. In asserting that such transactions were not subject to tax, the plaintiff relied upon Northern Telecom, Inc. v. Olsen, 679 S.W.2d 448 (Tenn. 1984). Northern Telecom held that the transfer of aircraft from a subsidiary to a parent pursuant to a corporate merger was not a "sale" subject to sales tax. The court reasoned that there was not a "sale" since the subsidiary was dissolved in the transaction and therefore unable to receive consideration for the transfer.

In the present case, the court upheld the tax, noting that this present situation involved the creation of a subsidiary rather than a merger and that the transaction could therefore be supported by consideration. The court also noted that, subsequent to the Northern Telecom decision, the legislature amended the definition of "business," for the purpose of the Sales Tax Act, so as to include the "occasional and isolated sale or transaction of ... motor vehicles... caused by the merger, consolidation or reorganization of corporations.

Pan Am World Services, Inc. v. Jackson 754 S.W.2d 53 (Tenn. 1988)

A federal government contractor is subject to use tax for its use of computer software fabricated for the United States Air Force. Tax is due based on the taxpayer's use even though title to the property is in the federal government. Taxpayer does not qualify for the exemption for software fabricated for a taxpayer's own use, since the software was fabricated for ultimate use and consumption by the Air Force. The facts on this case showed that:

Pan Am World Services was an independent contractor at the Arnold Engineering Development Center which is an institution of the United States Air Force. Pan Am entered into a subcontract with Computer

Scientist Corp. to operate and manage computer services, among other responsibilities at AEDC, for the Air Force and the other primary contractors and their subcontractors. CSC was solely responsible for installing software and operating computers. They could either purchase software on the commercial market and pay the attendant sales taxes or develop needed software itself. Only CSC has access to the software, however the software developed under this contract became the property of the Air Force.

After being assessed a use tax for the software developed by CSC the tax was paid and a suit for refund was initiated. The Supreme Court reversed the Chancellor's finding for the plaintiff and said in its decision "when plaintiff purchased software on the commercial market, the sales tax was paid on the transaction; its use of software fabricated for the USAF is treated no differently from software purchased by plaintiff for the USAF, despite the fact that title in either vested in the USAF. We can only conclude from the plain meaning of these statutes and the logic of the case law that plaintiff is subject to taxation and does not come within the narrow scope of the exemption. Plaintiff is no longer a contractor at AEDC but the software it developed for the USAF remains at AEDC and is presently being utilized by its successor. Thus, the software was not fabricated for its own use or consumption." As this court stated in United States v. Boyd, supra, "we think this (statute) was intended to be and is a tax upon the use per se by such a contractor." 211 Tenn. at 163, 363 S.W.2d 203.

Cordis Corp. v. Taylor 762 S.W.2d 138 (Tenn. 1988)

This case involved the sales tax consequences of sale of implantable cardiac pacemakers and hydrocephalus value system in Tennessee. The department had assessed a tax which Cordis had paid under protest. The issue was whether these implantable devices are "prosthetics" that fall within the exemption granted for certain medical equipment and devices at T.C.A. Section 67-6-314.

The Chancellor and the Supreme Court held that this exemption did apply to these devices. The definition of "prosthetic was given as" a device that substitutes for a missing function of a body part, whether the part is missing or whether for whatever reason the part is non-functioning or has a reduced function.

Warner Tramble Co., Inc. d/b/a River City Harbor Services, Inc. v. Taylor 778 S.W.2d 440 (Tenn. 1989)

Plaintiff performs services such as towing, fleeting, and preparing barges for barge companies. Sales tax was assessed for preparatory services, including cleaning, which the plaintiff performed on barges engaged in the interstate transportation of cargo.

The Supreme Court affirmed the decision of the Chancery Court, holding that the plaintiff's activities were repair services as defined in Sales Tax Rule 54 and as such were exempt from the sales tax pursuant to T.C.A. Section 67-6-327 as repair services performed

on vessels and barges of fifty ton load displacement which are used principally in interstate commerce.

Volunteer Val-Pak v. Celauro 767 S.W.2d 635 (1989)

Volunteer Val-Pak, a Tennessee partnership with its principal office in Knoxville, carried on a direct mail advertising business. Advertising solicited from Tennessee merchants could be printed and mailed to homes in the advertiser's trade area in a collective mailing. The printing and mailing was performed in Florida. A sales tax was assessed on the amounts paid by the Tennessee merchants for the mailing, on the theory that the transaction was a sale of tangible personal property (the printed advertising materials) which was consummated by a transfer of constructive possession (the delivery to residents) in Tennessee. The court disagreed, finding that no sale occurred in Tennessee. The seller's responsibility for delivery of the goods was complete upon delivery to the post office in Florida, title had passed at that point and the sale had therefore occurred outside Tennessee. The court specifically did not consider the possibility of a use tax on materials since the issue was not presented.

Jersey Miniere Zinc Company v. Jackson; Asarco, Inc. v. Jackson 774 S.W.2d 928 (Tenn. 1989)

Plaintiffs are engaged in underground zinc mining operations. In order to extract zinc ore embedded in underground rock formations, holes must be drilled in the rock and explosives must be inserted. The explosives are detonated and the ore is extracted. Certain items are used in preparation for the blasting. These include drill bits, blasting wire, and other machinery used directly on the rock formations prior to the detonation of explosives. Plaintiffs argued that the materials used in the blasting process are exempt from taxation because they are industrial materials used directly in the manufacturing process under T.C.A. Section 67-6-102(13)(E), and such materials are exempt from taxation under T.C.A. 67-6-206.

The Supreme Court reversed the decision of the Chancellor and held for the plaintiffs. The court dismissed the contention of the commissioner that because the machinery and materials are used prior to blasting, their use is not part of the actual production process and, thus, is not exempt from taxation. Also, the court rejected the argument of the commissioner that the exemption does not apply because the items are used while the minerals are realty, and not tangible personal property as required in the statute. The court held the "tangible personal property" requirement refers to the end product which results from the process, and the zinc ore is tangible personal property after exemption under T.C.A. Section 67-6-206 because they were used directly in the manufacturing process, and plaintiffs were allowed refunds of sales taxes paid on these materials.

Pearle Health Services, Inc. v. Taylor S/C No. 89-45-I Tennessee Supreme Court, Unpublished April 16, 1990

The issue in this case was whether or not a business headquartered out of Tennessee, but doing business through a franchise network located in Tennessee had sufficient contacts with this state to trigger sales and use tax consequences.

The significant findings in this case are that where an out of state seller has sales and quality control personnel who enter Tennessee with the intention of servicing a franchisee's retail business sufficient nexus occurs to trigger use tax consequences. Pearle was tied to its franchisees by these visits so that Pearle was considered a dealer as one who "causes tangible personal property to be used or consumed within this state." Pearle is, therefore, engaged in taxable activity within the State of Tennessee.

The Supreme Court held that sufficient nexus exists with Tennessee to permit a use tax to be assessed against Pearle.

Graphic Systems, Inc. v. Taylor 791 S.W.2d 27 (Tenn. 1990)

Graphic Systems was assessed a civil fraud penalty following an audit by the Department of Revenue which found that there was a deficiency in the amount of taxes paid. The penalty was paid and Graphic Systems brought suit for a refund. Plaintiff operated a small business which supplied forms. Some of plaintiff's customers ordered from an out of state manufacturer and the orders were delivered directly to customers of Graphic Systems. The customers would remit payment directory to the manufacturer, leaving Graphic Systems to collect the use tax. Inconsistent record keeping resulted in a deficiency in the use tax collected and remitted to the state. Upon audit the additional tax was assessed plus a civil fraud penalty. The penalty was assessed as provided in T.C.A. Section 67-1-1802(d).

The trial court refused to apply the presumption of fraud because the plaintiff applied for a refund under T.C.A. Section 67-1-1802(c)(1) which provides for a de novo trial of the suit. The trial court found that the de novo provisions of the code placed a burden on the department to prove fraudulent intent on the part of the taxpayer, and that the department failed to carry its burden of proof. Failure to prove the intent to defraud at the trial court level put the error in the context of an honest mistake and therefore no civil fraud penalty could be assessed.

The Supreme Court, on appeal, affirmed the trial court's findings stating that the evidence did not preponderate against the prior findings.

George D. Hyatt d/b/a/ Camden Water Care Service v. Taylor 788 S.W.2d 554 (Tenn. 1990)

Plaintiff was lessor of water conditioning units to residential and commercial users. Once installed, the units functioned automatically

but were subject to periodic maintenance and service calls by employees of the lessor. The lessor maintained that the lease payments were exempt from the sales tax under T.C.A. Section 67-6-204(b), which provides that "if the owner of the property maintains continuous supervision over the personal property being rented or leased, and furnishes an operator or crew to operate such property, he is rendering a service and the same is not subject to sales or use tax." The lessor argued that the installation and occasional maintenance and service of the units by the lessor's employees amounted to continuous supervision and operation of the property by an operator or crew. The court disagreed, noting that the units did not require an operator in order to function and that occasional service and maintenance did not constitute continuous supervision.

Newsweek, Inc. v. Celauro 789 S.W.2d 247 (1990) and Southern Living, Inc., Progress Farmer, Inc. v. Celauro 789 S.W.2d 251 (1990)

In Newsweek and a companion case, Southern Living, the trial courts upheld the Commissioner of Revenue's decision to apply Tennessee sales and use tax to subscription magazine sales. The plaintiffs appealed to the Tennessee Supreme Court on several grounds. The dispositive issue, however, was whether or not the plaintiffs' rights of free speech and press guaranteed under the First Amendment were violated by the Tennessee law, which exempts newspapers from the tax, T.C.A. Section 67-6-329(a)(3).

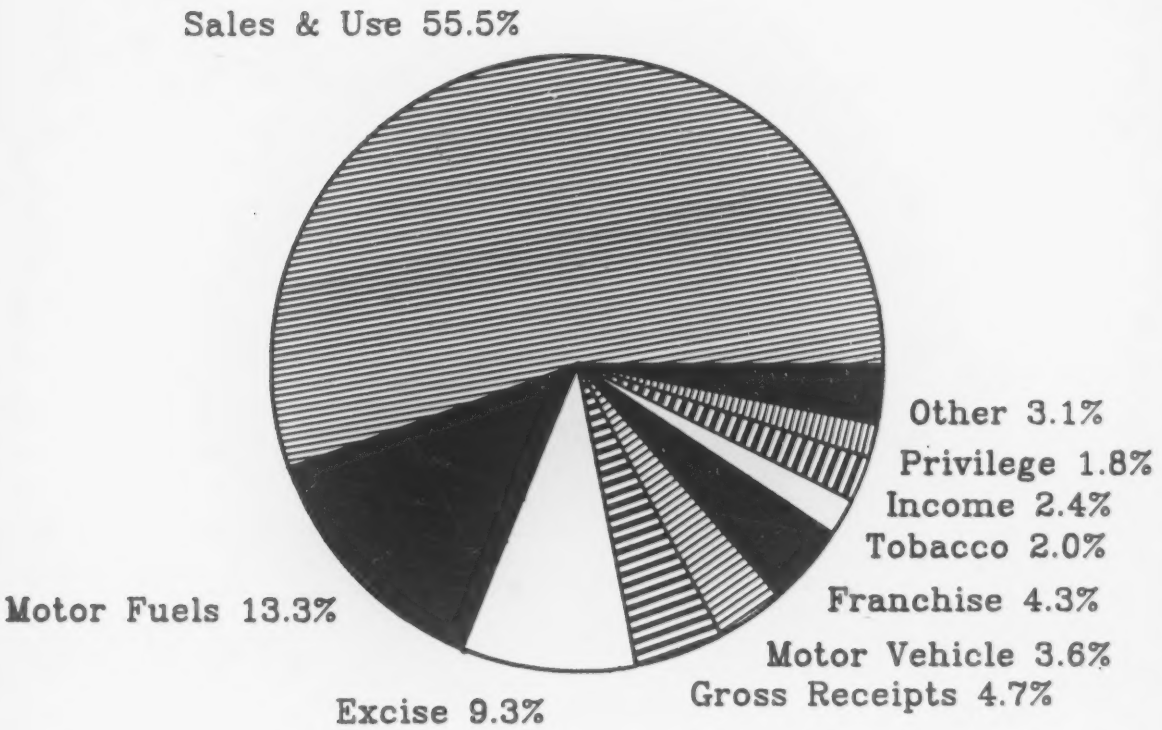
The Supreme Court in Newsweek reversed the decision of the trial court stating that a tax which burdens rights protected by the First Amendment cannot stand unless the burden is necessary to achieve a compelling state interest.

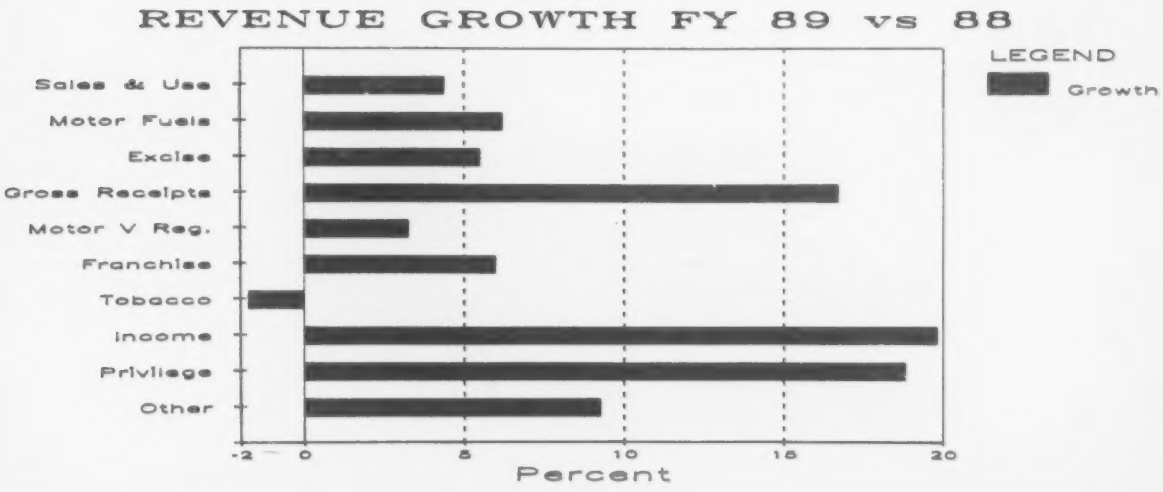
In Southern Living, the Supreme Court applied its analysis from Newsweek and again found that the Tennessee sales and use tax scheme is invalid as it affects the plaintiff's First Amendment rights. The court stated that a tax which singles out the press or which targets individual publications within the press, places a heavy burden on the state to justify its action.

The state has appealed both decisions.

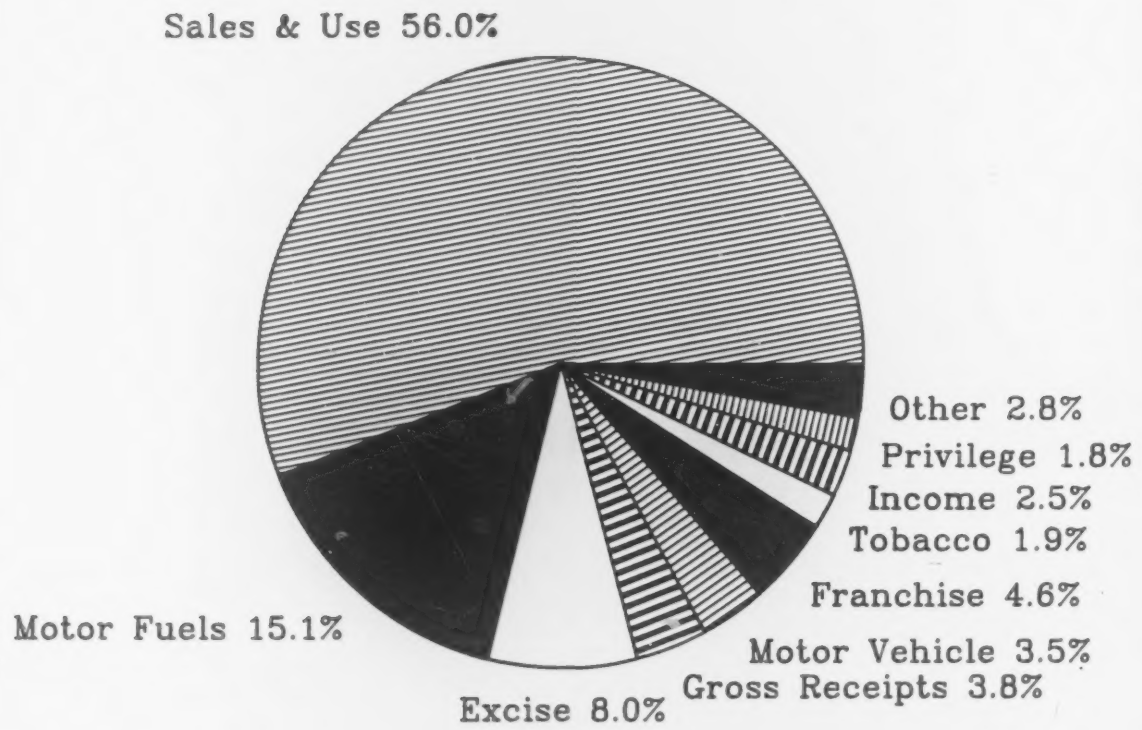
Part IV
Statistics on Selected Tennessee Taxes

Sources of Tax Revenue
FY 1989





Sources of Tax Revenue
FY 1990



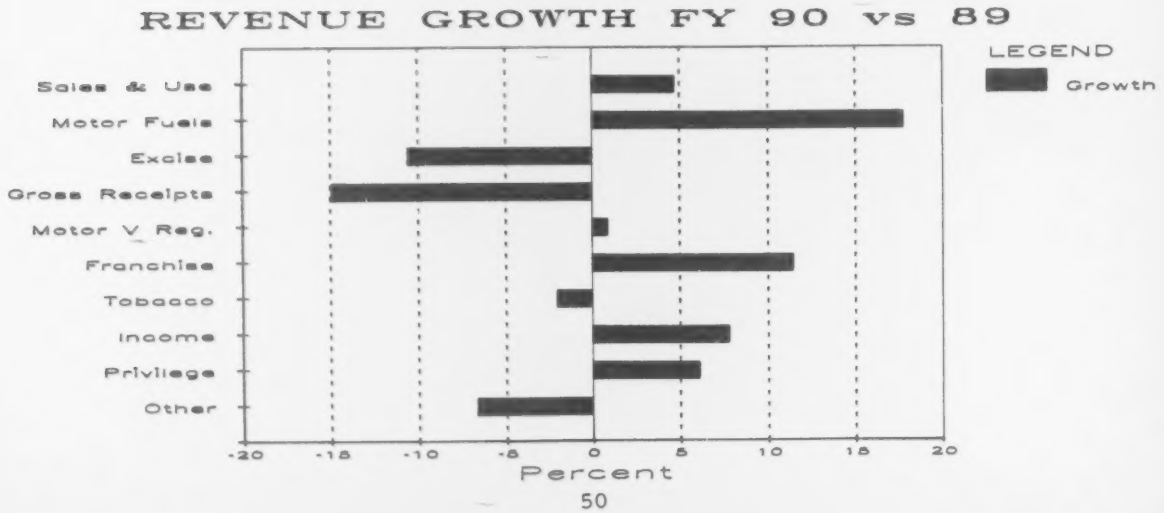


TABLE 1 DEPARTMENT COLLECTIONS BY SOURCE

TAX SOURCE	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
Alcoholic Beverage	29,130,113	30,816,280	30,189,948	30,709,735	30,864,864	30,084,125	29,480,350	29,042,523	28,298,301	27,868,561
Beer	10,058,561	11,952,357	10,917,288	11,570,192	11,754,481	11,867,637	12,515,000	12,820,572	12,717,703	12,828,101
Business	5,525,036	5,090,204	7,474,298	7,783,131	8,753,728	10,361,580	9,579,816	10,651,907	11,422,707	11,194,094
Coin Amusement	0	0	0	4,029,039	2,024,517	1,891,066	1,395,248	1,365,944	1,686,998	1,053,671
Excise	195,064,951	206,835,134	203,857,519	226,242,062	259,197,550	268,617,566	298,644,360	352,120,221	371,545,350	332,035,741
Filing Fees	606,019	644,147	715,190	283,127	(37,648)	13,698	33,948	(33,236)	272	1,044
Franchise	45,704,592	49,511,249	56,740,541	69,482,637	114,722,321	143,624,400	151,213,216	163,782,372	173,626,287	193,621,820
Gasoline	157,182,077	201,167,647	200,320,443	200,043,930	195,779,925	271,599,328	379,685,659	380,869,916	408,133,612	498,188,118
Gross Receipts	109,714,461	126,834,918	134,356,598	139,264,696	147,589,180	147,993,570	154,731,975	161,499,577	188,532,710	160,306,937
Income	35,677,777	44,468,965	52,150,812	54,723,405	61,825,304	67,431,653	68,122,601	79,650,119	95,462,739	102,953,687
Inheritance & Gift	26,673,856	28,638,832	36,208,230	36,426,281	32,938,796	28,811,950	31,756,739	35,483,771	43,612,935	35,276,622
Mixed Drink	13,966,510	16,115,822	17,764,720	18,835,880	19,218,346	19,906,652	20,764,789	21,628,524	22,160,640	22,684,671
Motor Fuel	32,541,258	49,123,496	52,355,383	58,279,283	60,453,656	63,918,918	75,497,531	86,936,641	90,812,908	93,846,095
Motor Vehicle Regist	89,785,024	105,635,684	104,607,815	111,893,078	117,897,292	123,956,612	125,896,331	139,834,401	144,416,729	145,779,725
Motor Vehicle Title	3,089,960	3,147,508	3,433,102	3,599,273	3,630,093	3,830,006	4,774,231	4,873,612	4,908,941	5,468,561
Privilege	29,573,139	28,042,942	30,692,941	39,997,915	44,946,023	53,606,127	67,659,774	60,092,225	71,422,430	75,813,331
Sales & Use	1,039,459,775	1,112,636,443	1,171,533,018	1,349,856,945	1,738,366,527	1,858,168,211	1,986,691,945	2,134,850,939	2,228,883,234	2,335,189,981
Severance	2,552,535	2,511,825	3,418,574	3,332,547	2,819,310	2,316,053	1,580,517	1,819,606	1,587,860	1,537,487
Special Petroleum	30,709,994	29,854,670	30,261,392	31,705,360	32,252,257	33,804,574	34,040,315	35,689,880	35,894,147	38,056,132
Tobacco	77,057,695	78,441,904	78,337,555	76,873,664	80,134,916	80,443,367	81,777,157	82,297,577	80,835,375	79,111,812
TOTAL	1,934,073,333	2,131,470,026	2,225,335,367	2,474,932,179	2,965,850,436	3,222,247,093	3,535,841,502	3,793,277,091	4,015,951,878	4,172,816,191

Detail may not add to total due to rounding.
() denotes negative number.

TABLE 2
PERCENTAGE OF DEPARTMENT COLLECTIONS BY SOURCE

TAX SOURCE	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
Alcoholic Beverage	1.51	1.41	1.36	1.24	1.04	0.93	0.83	0.77	0.70	0.67
Beer	0.52	0.56	0.49	0.47	0.40	0.37	0.35	0.34	0.32	0.31
Business	0.29	0.28	0.34	0.31	0.29	0.32	0.27	0.28	0.28	0.27
Coin Amusement	0.00	0.00	0.00	0.16	0.09	0.06	0.03	0.03	0.04	0.02
Excise	10.09	9.70	9.16	9.14	8.74	8.34	8.45	9.28	9.25	7.96
Filing Fees	0.03	0.03	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00
Franchise	2.36	2.32	2.55	2.81	3.87	4.46	4.28	4.32	4.32	4.64
Gasoline	8.13	9.44	9.00	8.08	6.60	8.43	10.74	10.04	10.16	11.94
Gross Receipts	5.67	5.95	6.04	5.63	4.97	4.59	4.38	4.26	4.70	3.84
Income	1.85	2.09	2.34	2.21	2.08	2.09	1.93	2.10	2.38	2.47
Inheritance & Gift	1.38	1.34	1.63	1.47	1.11	0.89	0.90	0.88	1.09	0.84
Mixed Drink	0.72	0.76	0.80	0.76	0.65	0.62	0.59	0.57	0.55	0.54
Motor Fuel	1.68	2.30	2.35	2.35	2.04	1.98	2.14	2.29	2.26	2.25
Motor Vehicle Regist	4.64	4.96	4.70	4.52	3.98	3.85	3.56	3.69	3.60	3.49
Motor Vehicle Title	0.16	0.15	0.15	0.15	0.12	0.12	0.14	0.13	0.12	0.13
Privilege	1.53	1.31	1.38	1.62	1.52	1.66	1.91	1.58	1.78	1.82
Sales & Use	53.74	52.20	52.65	54.54	58.61	57.67	56.19	56.28	55.50	55.96
Severance	0.13	0.12	0.15	0.13	0.10	0.07	0.04	0.05	0.04	0.04
Special Petroleum	1.59	1.40	1.36	1.28	1.09	1.05	0.96	0.94	0.89	0.91
Tobacco	3.98	3.68	3.52	3.11	2.70	2.50	2.31	2.17	2.01	1.90
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 3
SALES AND USE TAX COLLECTIONS BY COUNTY
FISCAL YEARS 1984-1990
(In Thousands)

County	1984	1985	1986	1987	1988	1989	1990
Anderson	20,431	24,667	26,878	28,517	32,771	31,985	32,898
Bedford	6,336	7,887	8,134	8,553	9,314	9,867	9,945
Benton	2,623	3,434	3,591	3,811	3,951	4,239	4,478
Bledsoe	723	915	989	1,049	1,073	1,137	1,192
Blount	23,328	29,303	31,652	34,564	37,279	39,429	41,158
Bradley	18,194	22,228	23,883	25,253	26,990	28,305	28,444
Campbell	6,847	8,243	8,296	7,952	8,070	8,371	8,751
Cannon	1,048	1,247	1,361	1,440	1,527	1,551	1,603
Carroll	4,556	5,565	5,475	5,911	6,102	7,005	6,944
Carter	7,109	9,110	9,410	10,004	10,943	11,530	11,990
Cheatham	2,076	2,900	3,517	3,618	3,553	4,123	4,379
Chester	1,658	2,042	2,238	2,383	2,441	2,520	2,738
Claiborne	3,090	3,839	3,733	3,855	4,321	4,597	4,774
Clay	864	992	1,042	1,119	1,251	1,294	1,360
Cocke	5,086	6,257	6,490	6,880	7,299	7,740	7,788
Coffee	12,935	16,686	18,209	19,282	20,451	21,018	21,670
Crockett	1,590	1,991	2,224	2,266	2,400	2,543	2,680
Cumberland	6,651	8,517	9,103	9,966	10,650	12,082	13,242
Davidson	220,742	289,770	321,723	344,352	361,810	379,322	383,973
Decatur	1,938	2,663	2,606	2,614	2,814	3,028	3,254
DeKalb	2,273	2,869	3,011	3,200	3,413	3,597	3,737
Dickson	6,710	8,982	10,211	11,214	11,988	12,263	12,989
Dyer	8,384	10,707	11,872	12,644	14,091	15,296	15,784
Fayette	2,413	2,997	3,177	3,181	3,328	3,897	3,783
Fentress	1,995	2,496	2,572	2,454	2,588	2,752	2,878
Franklin	5,353	6,746	7,457	7,598	7,757	7,903	8,028
Gibson	9,711	11,802	12,185	13,033	13,519	14,104	14,096
Giles	4,861	6,104	6,069	6,344	6,865	7,259	7,594
Grainger	1,121	1,328	1,370	1,448	1,549	1,686	1,761
Greene	11,041	14,244	14,866	15,351	16,272	16,236	16,994
Grundy	1,124	1,355	1,472	1,486	1,484	1,612	1,667
Hamblen	14,502	19,289	18,500	19,473	22,186	23,947	24,428
Hamilton	94,624	119,331	126,444	136,489	147,716	152,269	159,397
Hancock	399	503	479	496	521	533	545
Hardeman	3,536	4,330	4,721	4,943	5,125	5,521	5,864
Hardin	5,102	6,375	6,325	6,464	7,049	7,518	7,931
Hawkins	5,684	7,202	7,943	7,606	8,151	8,647	8,486
Haywood	3,375	4,191	4,182	4,618	4,896	5,033	5,341
Henderson	3,943	4,881	4,902	5,233	5,532	5,989	6,430
Henry	6,540	8,317	8,563	9,014	9,631	9,746	10,333
Hickman	2,095	2,490	2,541	2,568	2,779	2,745	2,752
Houston	706	908	942	935	969	995	1,048
Humphreys	3,238	4,031	4,246	4,605	4,505	5,089	5,689
Jackson	762	868	918	994	1,024	1,061	1,105
Jefferson	4,274	5,441	5,650	6,021	6,588	6,967	7,457
Johnson	1,732	2,128	2,155	2,212	2,351	2,293	2,525
Knox	117,659	153,626	163,656	174,092	187,974	195,296	212,965
Lake	853	1,063	1,012	956	975	1,017	1,042
Lauderdale	3,600	4,389	4,794	4,790	5,239	5,143	5,153

TABLE 3
SALES AND USE TAX COLLECTIONS BY COUNTY
FISCAL YEARS 1984-1990
(In Thousands)

County	1984	1985	1986	1987	1988	1989	1990
Lawrence	6,773	8,028	8,586	8,705	9,684	10,092	10,829
Lewis	1,386	1,565	1,709	1,654	1,819	1,927	1,927
Lincoln	5,095	6,320	6,515	7,010	7,378	7,653	8,066
Loudon	5,420	7,177	6,669	7,351	7,733	9,085	9,321
McMinn	9,999	13,707	13,286	13,786	14,849	15,393	16,826
McNairy	3,309	4,064	4,162	4,319	4,380	4,963	4,756
Macon	2,146	2,625	2,663	3,148	3,382	3,542	3,458
Madison	25,807	31,865	36,859	37,609	39,377	41,645	44,022
Marion	4,823	6,020	6,218	6,476	7,213	7,644	8,072
Marshall	4,474	5,772	6,019	6,308	6,782	6,930	7,133
Maury	12,970	16,518	18,121	20,202	22,123	28,355	32,277
Meigs	1,473	1,773	1,408	1,419	1,587	1,616	1,710
Monroe	5,376	6,800	7,008	7,276	7,731	8,172	8,390
Montgomery	19,446	24,391	26,048	28,516	30,983	32,168	33,680
Moore	478	440	498	479	875	559	586
Morgan	1,206	1,475	1,613	1,602	1,768	1,900	1,962
Obion	7,466	9,333	9,392	9,773	10,247	11,390	11,517
Overton	2,171	2,727	2,899	2,965	3,178	3,444	3,540
Perry	681	931	980	881	905	916	1,012
Pickett	495	591	631	640	706	721	741
Polk	1,692	2,015	2,021	2,107	2,033	1,808	1,595
Putnam	13,003	16,926	17,599	19,762	21,601	24,339	24,551
Rhea	3,739	4,894	5,474	5,609	5,601	6,023	6,090
Roane	16,132	18,607	15,055	15,488	19,981	17,032	17,249
Robertson	5,930	7,757	8,355	9,385	10,109	10,743	11,284
Rutherford	26,828	34,891	38,855	43,646	46,314	46,183	48,422
Scott	2,819	3,474	3,444	3,254	3,503	3,943	3,893
Sequatchie	1,310	1,697	1,939	1,848	1,895	1,981	2,133
Sevier	16,657	22,959	25,243	29,878	33,774	38,310	42,094
Shelby	255,187	325,545	348,568	373,467	394,124	401,460	426,22[illegible]
Smith	2,556	3,382	3,543	3,505	3,417	2,946	4,183
Stewart	912	1,235	1,287	1,443	1,435	1,544	1,699
Sullivan	45,060	58,189	60,699	60,563	64,119	69,048	74,094
Sumner	16,334	21,708	23,119	25,472	27,300	26,667	26,652
Tipton	4,790	5,998	6,240	6,362	6,834	7,432	7,595
Trousdale	710	929	944	983	1,042	1,041	1,050
Unicoi	2,383	2,916	2,942	2,954	3,234	3,401	3,542
Union	1,024	1,287	1,235	1,353	1,381	1,420	1,489
Van Buren	299	344	349	358	377	386	431
Warren	7,207	9,149	9,338	9,565	10,168	10,885	11,314
Washington	25,398	32,363	32,730	35,305	37,515	39,055	41,418
Wayne	1,639	1,957	1,982	2,258	2,194	2,367	2,396
Weakley	5,207	6,501	6,663	6,996	7,504	7,922	8,141
White	3,205	4,270	4,522	4,905	5,195	5,389	5,583
Williamson	13,758	20,065	25,130	28,610	29,719	31,622	33,686
Wilson	10,136	13,397	14,870	16,990	18,562	19,230	19,272
Out of State	69,519	96,537	101,951	111,655	132,138	139,489	148,221
TOTAL	1,349,857	1,738,367	1,858,168	1,986,692	2,134,851	2,228,883	2,335,190

Total may not add due to rounding.

TABLE 4
APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1986-1990
(In Thousands)

	1986	1987	1988	1989	1990
TO GENERAL FUND:					
Alcoholic Beverage	24,019	23,540	23,205	22,621	22,264
Beer	7,916	8,351	8,548	8,480	8,553
Business	10,362	9,580	10,652	11,423	11,194
Coin Amusement	1,891	1,395	1,366	1,687	1,054
Corp. Filing Fees	14	34	(33)	0	1
Excise	219,380	224,507	279,492	293,760	248,026
Franchise	127,624	135,213	147,782	157,626	177,622
Gasoline	3,623	4,085	4,178	4,426	4,671
Gross Receipts	109,787	117,499	115,691	135,459	108,379
Income	46,057	44,992	52,147	62,140	67,071
Inheritance	28,812	31,757	33,484	43,613	35,277
Mixed Drink	714	773	807	820	825
Motor Fuel	1,341	1,353	1,493	1,344	1,129
Motor Vehicle	3,977	3,269	4,311	3,372	3,338
M.V. Title Fees	3,830	4,774	4,874	4,909	5,469
Privilege	40,956	50,273	40,809	42,590	40,315
Sales & Use	545,228	582,423	624,743	649,968	679,420
Severance	604	283	432	274	274
Special Petroleum	436	440	473	478	494
Tobacco	415	423	432	434	437
Total	1,176,987	1,244,963	1,354,886	1,445,424	1,415,813
TO GENERAL FUND EARMARKED REVENUE:					
Sales - Education	1,209,612	1,293,277	1,387,556	1,445,468	1,512,294
Tobacco - Education	80,028	81,354	81,866	80,401	78,675
Mixed Drink - Education	9,596	9,996	10,411	10,663	10,937
Total	1,299,236	1,384,627	1,479,833	1,536,532	1,601,906
TO HIGHWAY FUND:					
Gasoline	110,402	186,282	194,162	218,104	285,129
Special Petroleum	21,352	21,583	23,199	23,400	24,201
Motor Fuel	38,940	50,175	59,677	62,736	66,793
Motor Vehicle	117,285	119,235	129,753	130,042	130,741
Sales	----	----	3,330	8,400	12,051
Total	287,979	374,275	410,121	442,682	518,915
TO SINKING FUND:					
Excise	40,900	63,600	61,000	65,000	72,500
Franchise	16,000	16,000	16,000	16,000	16,000
Gasoline	29,300	32,000	24,300	21,600	18,800
Sales & Use	17,067	18,248	19,578	20,395	21,338
Total	103,267	129,848	120,878	122,995	128,638

TABLE 4
APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1986-1990
(In Thousands)

	1986	1987	1988	1989	1990
TO COUNTIES:					
Alcoholic Beverage	4,995	4,885	4,800	4,665	4,796
Beer	1,192	1,255	1,288	1,278	1,289
Excise	5,229	6,533	7,242	8,127	7,361
Gasoline	84,928	104,293	104,894	108,786	125,925
Gross Receipts	26,629	25,538	31,351	36,810	36,132
Income	5,440	5,589	6,673	7,203	8,863
Mixed Drink	3,452	3,553	3,599	3,720	3,768
Motor Fuel	15,757	15,978	17,176	17,819	17,281
Severance	1,690	1,298	1,388	1,314	1,264
Special Petroleum	4,579	4,579	4,579	4,579	4,579
Total	153,891	173,501	182,990	194,301	211,258
TO MUNICIPALITIES:					
Alcoholic Beverage	8	10	6	4	3
Beer	1,192	1,255	1,288	1,278	1,289
Excise	3,108	4,005	4,386	4,659	4,148
Gasoline	42,618	52,279	52,588	54,455	62,895
Gross Receipts	10,096	10,056	12,591	14,345	14,071
Income	15,935	17,502	20,831	26,119	27,020
Mixed Drink	6,144	6,443	6,811	6,957	7,155
Motor Fuel	7,881	7,992	8,591	8,913	8,644
Sales & Use	85,632	92,097	98,890	103,867	109,268
Special Petroleum	7,378	7,378	7,373	7,318	7,318
Total	179,992	199,057	213,355	227,915	241,811
TO MISCELLANEOUS:					
Alcoholic Beverage	1,062	1,045	1,032	1,009	806
Beer	1,569	1,653	1,695	1,682	1,697
Gasoline	728	747	748	762	768
Gross Receipts	1,482	1,639	1,867	1,918	1,725
Motor Vehicle	2,694	3,392	5,770	11,003	11,701
Privilege	12,650	17,367	19,283	28,832	35,499
Sales & Use	629	647	754	785	820
Severance	21	0	0	0	0
Special Petroleum	60	60	65	120	1,464
Total	20,895	29,570	31,214	46,111	54,480
Total Apportioned	3,222,247	3,535,842	3,793,277	4,015,960	4,172,821

() denote negative number. Totals may not add due to rounding.

TABLE 5
PERCENTAGE APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1986-1990

	1986	1987	1988	1989	1990
TO GENERAL FUND:					
Alcoholic Beverage	79.84	79.85	79.90	79.94	79.89
Beer	66.70	66.73	66.68	66.68	66.67
Business	100.00	100.00	100.00	100.00	100.00
Coin Amusement	100.00	100.00	100.00	100.00	100.00
Corp. Filing Fees	100.00	100.00	100.00	100.00	100.00
Excise	81.67	75.18	79.37	79.06	74.70
Franchise	88.86	89.42	90.23	90.78	91.74
Gasoline	1.33	1.08	1.09	1.08	0.94
Gross Receipts	74.19	75.94	71.64	71.85	67.61
Income	68.30	66.05	65.47	65.09	65.15
Inheritance	100.00	100.00	100.00	100.00	100.00
Mixed Drink	3.59	3.72	3.73	3.70	3.64
Motor Fuel	2.10	1.79	1.72	1.48	1.20
Motor Vehicle	3.21	2.60	3.08	2.33	2.29
M.V. Title Fees	100.00	100.00	100.00	100.00	100.00
Privilege	76.40	74.30	67.91	59.63	53.18
Sales & Use	29.34	29.32	29.26	29.16	29.09
Severance	26.09	17.91	23.74	17.25	17.79
Special Petroleum	1.29	1.29	1.33	1.33	1.30
Tobacco	0.52	0.52	0.52	0.54	0.55
Total	36.53	35.21	35.72	35.99	33.93
TO GENERAL FUND EARMARKED REVENUE:					
Sales - Education	65.10	65.10	65.00	64.85	64.76
Tobacco - Education	99.48	99.48	99.48	99.46	99.45
Mixed Drink - Ed.	48.21	48.14	48.14	48.12	48.21
Total	40.32	39.16	39.01	38.26	38.39
TO HIGHWAY FUND:					
Gasoline	40.65	49.06	50.98	ERR	ERR
Special Petroleum	63.16	63.40	65.00	65.19	63.59
Motor Fuel	60.92	66.46	68.64	69.08	71.17
Motor Vehicle	94.62	94.71	92.79	90.05	89.68
Sales	----	----	0.16	0.38	0.52
Total	8.94	10.59	10.81	11.02	12.44
TO SINKING FUND:					
Excise	15.22	21.30	17.32	17.49	21.83
Franchise	11.14	10.58	9.77	9.22	8.26
Gasoline	10.79	8.43	6.38	5.29	3.77
Sales & Use	0.92	0.92	0.92	0.91	0.91
Total	3.20	3.67	3.19	3.06	3.08

TABLE 5
PERCENTAGE APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1986-1990

	1986	1987	1988	1989	1990
TO COUNTIES:					
Alcoholic Beverage	16.60	16.59	16.53	16.49	17.21
Beer	10.04	10.03	10.05	10.05	10.05
Excise	1.95	2.19	2.06	2.19	2.22
Gasoline	31.27	27.47	27.54	26.65	25.28
Gross Receipts	17.99	16.50	19.55	19.52	22.54
Income	8.07	8.20	8.38	7.55	8.61
Mixed Drink	17.34	17.11	16.64	16.79	16.61
Motor Fuel	24.65	21.16	19.76	19.62	18.42
Severance	72.98	82.09	76.26	82.75	82.21
Special Petroleum	13.55	13.45	12.83	12.76	12.03
Total	4.78	4.91	4.82	4.84	5.06
TO MUNICIPALITIES:					
Alcoholic Beverage	0.03	0.02	0.02	0.01	0.01
Beer	10.04	10.03	10.05	10.05	10.05
Excise	1.16	1.34	1.25	1.25	1.25
Gasoline	15.69	13.77	13.81	13.34	12.62
Gross Receipts	6.82	6.50	7.66	7.61	8.78
Income	23.63	25.75	26.15	27.36	26.24
Mixed Drink	30.86	31.03	31.49	31.39	31.54
Motor Fuel	12.33	10.59	9.88	9.82	9.21
Sales & Use	4.61	4.63	4.63	4.66	4.68
Special Petroleum	21.82	21.67	20.66	20.39	19.23
Total	5.58	5.63	5.63	5.68	5.80
TO MISCELLANEOUS:					
Alcoholic Beverage	3.53	3.54	3.55	3.57	2.89
Beer	13.22	13.21	13.22	13.23	13.23
Gasoline	0.27	0.20	0.20	0.19	0.15
Gross Receipts	1.00	1.06	1.16	1.02	1.07
Motor Vehicle Regist	2.17	2.69	4.13	7.62	8.03
Privilege	23.60	25.70	32.09	40.37	46.82
Sales & Use	0.03	0.03	0.04	0.04	0.04
Severance	0.93	0.00	0.00	0.00	0.00
Special Petroleum	0.18	0.18	0.18	0.33	3.85
Total	0.65	0.84	0.82	1.15	1.31
Total Apportioned	100.00	100.00	100.00	100.00	100.00

TABLE 6
1989 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Anderson	100,098	66,760	0	51,180	1,372,050	13,403	60,169	483,245
Bedford	72,653	27,673	5,793	41,570	1,215,842	13,403	34,576	246,834
Benton	47,063	14,771	0	6,571	1,059,144	13,403	22,239	625,623
Bledsoe	14,851	9,396	0	5,582	1,031,423	13,403	18,488	164,092
Blount	99,223	77,094	30,865	222,542	1,625,001	13,403	74,766	465,631
Bradley	107,600	66,960	8,955	58,875	1,372,656	13,403	60,293	531,548
Campbell	81,333	34,619	4,201	20,874	1,239,900	13,403	38,987	469,803
Cannon	3,973	10,145	0	7,937	935,611	13,403	15,324	129,238
Carroll	41,427	28,039	4,451	7,855	1,304,873	13,403	38,056	275,484
Carter	33,786	49,768	3,960	22,860	1,265,508	13,403	47,614	306,289
Cheatham	30,958	25,191	0	13,687	1,064,495	13,403	27,719	171,399
Chester	36,957	12,616	0	5,877	963,167	13,403	17,596	130,022
Claiborne	50,402	24,381	1,555	17,145	1,164,447	13,403	31,006	325,607
Clay	5,542	7,609	0	7,601	889,397	13,403	12,328	95,413
Cocke	39,414	28,542	134	14,421	1,177,769	13,403	33,608	299,163
Coffee	33,143	37,978	0	31,687	1,250,006	13,403	50,426	313,926
Crockett	16,183	14,811	2,540	7,908	966,059	13,403	18,815	129,074
Cumberland	39,191	28,427	24,186	92,538	1,369,766	13,403	40,653	303,582
Davidson	1,850,958	473,656	1,962,716	1,325,517	4,290,937	13,403	374,417	1,591,462
Decatur	9,710	10,763	3,710	6,923	989,936	13,403	17,646	244,915
DeKalb	40,519	13,471	2,276	9,385	963,472	13,403	18,049	133,202
Dickson	55,395	29,776	2,302	21,408	1,232,523	13,403	36,259	247,002
Dyer	43,575	34,362	0	21,504	1,297,336	13,403	40,982	267,969
Fayette	31,840	25,085	2,912	7,848	1,366,607	13,403	38,842	300,611
Fentress	32,935	14,697	0	7,423	1,139,088	13,403	25,159	203,567
Franklin	22,218	31,705	0	68,269	1,297,351	13,403	39,636	451,461
Gibson	90,096	49,037	6,633	24,378	1,457,075	13,403	54,331	337,193
Giles	99,715	24,411	819	27,287	1,297,474	13,403	35,943	275,883
Grainger	45,571	16,605	0	8,033	988,219	13,403	20,545	368,877
Greene	55,155	53,949	8,159	41,912	1,495,280	13,403	58,234	378,690
Grundy	13,419	13,667	0	2,498	1,015,714	13,403	20,445	160,564
Hamblen	43,799	48,871	0	81,615	1,112,876	13,403	41,513	327,058
Hamilton	369,327	285,142	2,498	594,423	3,031,331	13,403	232,256	1,455,153
Hancock	0	6,827	0	1,861	881,762	13,403	11,649	91,907
Hardeman	20,391	23,665	0	8,301	1,320,450	13,403	36,415	285,413
Hardin	37,095	22,086	4,256	11,053	1,257,261	13,403	33,277	384,159
Hawkins	76,786	43,371	2,892	21,590	1,321,864	13,403	46,456	558,730
Haywood	37,121	20,141	7,118	13,273	1,192,325	13,403	29,888	231,360
Henderson	31,506	21,204	10,956	15,504	1,196,569	13,403	30,584	281,389
Henry	106,389	28,407	18,707	29,139	1,285,382	13,403	37,521	643,399
Hickman	19,363	15,019	0	12,891	1,226,303	13,403	28,549	257,951
Houston	9,692	6,811	0	8,022	859,642	13,403	10,823	147,207
Humphreys	29,590	15,818	0	13,966	1,171,057	13,403	26,910	579,937
Jackson	23,199	9,316	0	9,141	969,401	13,403	16,154	126,617
Jefferson	40,635	31,012	0	47,962	1,080,844	13,403	31,274	433,229
Johnson	22,193	13,626	0	14,937	976,153	13,403	18,588	181,008
Knox	371,650	316,914	5,764	962,096	3,217,121	13,403	255,236	1,231,507
Lake	14,000	7,390	0	3,373	837,802	13,403	10,309	76,075
Lauderdale	35,540	24,342	1,726	5,950	1,189,222	13,403	31,903	224,087

TABLE 6
1989 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Lawrence	89,951	33,813	610	18,621	1,373,274	13,403	43,513	300,677
Lewis	12,256	9,616	0	4,239	942,610	13,403	15,314	122,269
Lincoln	36,373	26,253	2,602	24,846	1,280,492	13,403	36,248	266,822
Loudon	77,667	28,305	2,746	40,957	1,034,214	13,403	28,177	724,896
McMinn	64,550	41,514	0	35,345	1,272,712	13,403	43,696	539,233
McNairy	39,153	22,329	1,988	5,513	1,245,263	13,403	32,956	246,524
Macon	30,509	15,563	0	3,239	997,779	13,403	20,371	167,953
Madison	68,697	73,898	13,400	64,894	1,591,721	13,403	71,914	398,180
Marion	51,979	24,204	0	16,258	1,210,288	13,403	32,612	469,363
Marshall	67,563	19,527	0	24,480	1,080,337	13,403	25,434	187,755
Maury	152,883	50,651	309	65,918	1,473,445	13,403	55,754	474,191
Meigs	10,183	7,366	0	6,467	855,855	13,403	10,964	515,890
Monroe	73,351	28,450	8,623	20,981	1,356,267	13,403	40,166	848,164
Montgomery	115,195	94,461	3,585	52,167	1,716,660	13,403	86,960	450,155
Moore	13,437	4,471	0	7,657	785,165	13,403	42,384	74,515
Morgan	0	16,460	4,083	10,355	1,182,282	13,403	27,650	220,422
Obion	33,224	32,496	1,209	23,492	1,305,047	13,403	40,321	272,226
Overton	21,884	17,422	1,611	8,562	1,114,495	13,403	25,631	191,592
Perry	13,062	6,058	0	3,531	1,013,870	13,403	16,147	238,578
Pickett	10,098	4,320	0	2,317	809,939	13,403	7,722	63,918
Polk	16,149	13,484	0	8,218	1,082,200	13,403	22,439	373,816
Putnam	83,846	47,275	4,851	37,336	1,291,690	13,403	47,319	267,381
Rhea	35,547	24,024	1,842	14,338	1,061,814	13,403	27,028	651,273
Roane	34,565	48,004	7,814	45,708	1,254,937	13,403	46,329	851,049
Robertson	42,352	36,699	0	33,734	1,273,122	13,403	41,271	261,501
Rutherford	127,939	95,114	13,660	95,237	1,776,535	13,403	89,506	497,613
Scott	24,594	19,092	0	3,495	1,204,107	13,403	29,792	226,038
Sequatchie	22,668	8,530	0	4,339	926,066	13,403	14,152	119,712
Sevier	105,320	41,058	0	111,135	1,394,822	13,403	47,983	344,188
Shelby	1,350,803	770,356	1,412,997	1,136,887	6,511,050	13,403	606,953	2,688,428
Smith	62,863	14,805	0	11,546	1,007,004	13,403	20,327	225,153
Stewart	19,696	8,590	2,679	5,924	1,075,995	13,403	19,729	978,301
Sullivan	74,252	142,716	57,358	195,839	1,951,612	13,403	120,114	689,122
Sumner	109,287	85,044	0	85,499	1,648,348	13,403	79,659	462,928
Tipton	47,737	32,644	2,451	9,816	1,232,437	13,403	37,710	242,564
Trousdale	25,733	6,084	0	10,199	788,625	13,403	7,827	124,823
Unicoi	20,912	16,220	1,964	10,791	911,954	13,403	17,528	107,510
Union	8,291	12,108	0	4,529	904,277	13,403	15,159	410,232
Van Buren	4,920	4,687	0	479	885,315	13,403	10,696	115,704
Warren	66,254	32,369	20,073	51,206	1,215,376	13,403	36,939	282,896
Washington	59,169	87,983	0	73,192	1,508,336	13,403	75,969	390,625
Wayne	14,923	13,825	2,199	2,993	1,316,029	13,403	31,263	281,296
Weakley	74,891	32,610	2,797	18,191	1,321,008	13,403	40,970	284,345
White	59,942	19,397	0	15,779	1,083,242	13,403	25,475	191,368
Williamson	19,038	57,603	2,048	221,381	1,505,133	13,403	60,451	378,652
Wilson	99,679	55,576	5,980	79,146	1,471,517	13,403	58,180	373,134
TOTAL	8,126,564	4,579,000	3,709,563	6,790,968	125,469,757	1,273,278	4,687,158	36,536,530

Total may not add due to rounding.

TABLE 7
1990 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Anderson	177,519	66,760	0	52,443	1,549,209	13,615	58,652	476,766
Bedford	54,390	27,673	6,606	44,596	1,372,832	13,615	33,705	242,527
Benton	32,228	14,771	0	7,254	1,195,901	13,615	21,678	616,199
Bledsoe	24,534	9,396	0	7,378	1,164,601	13,615	18,022	161,230
Blount	128,168	77,094	22,611	189,000	1,834,821	13,615	72,881	458,061
Bradley	129,233	66,960	17,312	72,069	1,549,893	13,615	58,773	519,228
Campbell	68,978	34,619	3,283	53,115	1,399,996	13,615	38,005	462,167
Cannon	485	10,145	0	8,664	1,056,417	13,615	14,937	127,153
Carroll	61,549	28,039	5,435	7,053	1,473,359	13,615	37,096	270,519
Carter	48,676	49,768	4,378	27,809	1,428,910	13,615	46,414	301,094
Cheatham	15,775	25,191	0	17,598	1,201,942	13,615	27,020	168,309
Chester	35,456	12,616	0	4,791	1,087,532	13,615	17,152	127,678
Claiborne	63,253	24,381	237	17,124	1,314,800	13,615	30,224	320,288
Clay	8,352	7,609	0	7,704	1,004,236	13,615	12,018	93,693
Cocke	42,352	28,542	160	30,910	1,329,843	13,615	32,761	295,038
Coffee	28,163	37,978	0	29,460	1,411,407	13,615	48,975	308,331
Crockett	23,696	14,811	1,785	7,595	1,090,797	13,615	18,341	126,748
Cumberland	39,815	28,427	24,818	98,167	1,546,631	13,615	39,628	298,120
Davidson	811,908	473,656	2,008,195	1,813,268	4,844,982	13,615	364,977	1,563,714
Decatur	10,739	10,763	3,711	7,362	1,117,756	13,615	17,202	241,405
DeKalb	46,497	13,471	2,953	9,937	1,088,143	13,615	17,594	130,802
Dickson	48,516	29,776	2,583	22,154	1,391,667	13,615	35,345	242,580
Dyer	38,850	34,362	0	18,813	1,464,848	13,615	39,948	263,139
Fayette	58,983	25,085	2,583	10,564	1,543,063	13,615	37,863	295,192
Fentress	27,961	14,697	0	12,986	1,286,167	13,615	24,525	199,898
Franklin	32,492	31,705	0	70,316	1,464,865	13,615	38,636	444,624
Gibson	106,965	49,037	6,385	28,820	1,645,213	13,615	52,961	331,115
Giles	120,311	24,411	675	24,053	1,465,004	13,615	35,037	271,015
Grainger	46,324	16,605	0	10,087	1,115,817	13,615	20,027	363,735
Greene	114,522	53,949	9,614	44,119	1,688,351	13,615	56,766	372,099
Grundy	9,156	13,667	0	2,576	1,158,221	13,615	19,929	157,744
Hamblen	38,977	48,871	0	70,367	1,256,578	13,615	40,466	321,928
Hamilton	311,324	285,142	1,635	411,856	3,422,737	13,615	226,401	1,430,144
Hancock	0	6,827	0	1,137	995,615	13,615	11,356	90,251
Hardeman	23,255	23,665	0	7,071	1,490,946	13,615	35,497	280,268
Hardin	38,657	22,086	6,820	12,199	1,419,598	13,615	32,438	378,043
Hawkins	57,810	43,371	4,520	18,923	1,492,543	13,615	45,285	545,647
Haywood	42,306	20,141	10,894	15,671	1,346,278	13,615	29,135	227,196
Henderson	31,806	21,204	11,059	14,969	1,351,070	13,615	29,813	276,390
Henry	87,985	28,407	18,844	34,063	1,451,351	13,615	36,575	633,215
Hickman	28,930	15,019	0	17,813	1,384,643	13,615	27,829	253,611
Houston	4,843	6,811	0	3,946	970,639	13,615	10,550	144,874
Humphreys	19,416	15,818	0	13,677	1,322,264	13,615	26,232	571,645
Jackson	25,417	9,316	0	6,825	1,094,570	13,615	15,746	124,334
Jefferson	31,614	31,012	0	58,214	1,220,403	13,615	30,486	428,727
Johnson	17,211	13,626	0	14,123	1,102,194	13,615	18,119	178,288
Knox	454,540	316,914	5,768	928,219	3,632,515	13,615	248,801	1,211,408
Lake	5,885	7,390	0	3,320	945,979	13,615	10,049	74,703
Lauderdale	30,818	24,342	923	6,110	1,342,774	13,615	31,098	220,051

TABLE 7
1990 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Lawrence	68,338	33,813	0	17,819	1,550,591	13,615	42,416	295,310
Lewis	17,942	9,616	0	5,911	1,064,320	13,615	14,928	120,123
Lincoln	34,677	26,253	1,667	30,626	1,445,829	13,615	35,334	262,067
Loudon	78,948	28,305	2,401	54,603	1,167,752	13,615	27,467	715,708
McMinn	72,617	41,514	0	49,662	1,437,044	13,615	42,595	530,479
McNairy	41,186	22,329	3,023	5,869	1,406,051	13,615	32,125	242,081
Macon	23,582	15,563	0	5,776	1,126,612	13,615	19,857	153,619
Madison	108,097	73,898	14,794	111,624	1,797,244	13,615	70,101	391,033
Marion	33,989	24,204	0	13,360	1,359,823	13,615	31,790	463,413
Marshall	46,739	19,527	0	28,453	1,219,830	13,615	24,792	184,514
Maury	117,458	50,651	0	80,069	1,663,696	13,615	54,349	465,840
Meigs	3,320	7,366	0	6,168	966,363	13,615	10,688	507,084
Monroe	38,697	28,450	2,935	18,568	1,531,389	13,615	39,153	835,951
Montgomery	91,722	94,461	4,956	53,323	1,938,315	13,615	84,768	442,062
Moore	14,727	4,471	0	9,661	886,546	13,615	42,285	73,298
Morgan	11,952	16,460	3,225	8,658	1,334,938	13,615	26,953	216,514
Obion	68,928	32,496	1,341	25,127	1,473,515	13,615	39,305	267,322
Overton	19,490	17,422	1,455	13,941	1,258,398	13,615	24,984	187,084
Perry	18,540	6,058	0	2,584	1,144,781	13,615	15,740	234,909
Pickett	3,407	4,320	0	2,266	914,518	13,615	7,527	62,766
Polk	27,709	13,484	616	12,140	1,221,934	13,615	21,874	370,060
Putnam	60,852	47,275	5,159	37,011	1,458,473	13,615	46,126	262,574
Rhea	35,046	24,024	1,428	13,091	1,198,916	13,615	26,347	639,638
Roane	44,663	48,004	8,126	46,969	1,416,975	13,615	45,161	838,755
Robertson	24,916	36,699	0	33,818	1,437,508	13,615	40,230	256,805
Rutherford	100,182	95,114	14,506	95,201	2,005,921	13,615	87,250	489,102
Scott	42,850	19,092	0	4,766	1,359,582	13,615	29,041	221,963
Sequatchie	16,339	8,530	0	3,613	1,045,639	13,615	13,795	117,717
Sevier	131,360	41,058	776	85,676	1,574,922	13,615	46,773	338,250
Shelby	1,208,888	770,356	1,420,026	998,169	7,351,757	13,615	591,651	2,643,585
Smith	69,941	14,805	0	15,920	1,137,029	13,615	19,815	197,604
Stewart	12,537	8,590	2,653	6,646	1,214,928	13,615	19,231	964,002
Sullivan	137,239	142,716	46,879	193,464	2,203,604	13,615	117,085	675,932
Sumner	144,223	85,044	0	104,330	1,861,182	13,615	77,651	447,782
Tipton	53,306	32,644	4,612	10,048	1,391,569	13,615	36,759	238,210
Trousdale	15,910	6,084	0	11,319	890,452	13,615	7,630	106,447
Unicoi	12,929	16,220	1,834	10,993	1,029,706	13,615	17,086	105,577
Union	6,643	12,108	0	5,753	1,021,037	13,615	14,777	404,803
Van Buren	3,595	4,687	0	506	999,627	13,615	10,426	113,758
Warren	82,218	32,369	24,014	50,274	1,372,305	13,615	36,008	278,549
Washington	80,593	87,983	218	72,714	1,703,093	13,615	74,054	384,044
Wayne	20,209	13,825	2,537	9,601	1,485,743	13,615	30,475	276,240
Weakley	45,202	32,610	2,252	39,160	1,491,576	13,615	39,937	279,243
White	21,746	19,397	0	18,791	1,223,110	13,615	24,833	188,076
Williamson	260,857	57,603	2,031	302,285	1,699,475	13,615	58,927	372,211
Wilson	80,424	55,576	7,012	80,826	1,661,520	13,615	56,713	361,096
TOTAL	7,361,373	4,579,000	3,764,283	7,203,460	141,675,059	1,293,425	4,569,780	35,864,134

Total may not add due to rounding.

TABLE 8
1989 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Adams	1,733	13,775	280	2,921	22,111	0	1,608	0
Adamsville	64,326	38,021	772	8,174	61,026	0	4,438	2,682
Alamo	4,821	60,038	1,219	12,735	96,366	0	7,008	2,777
Alcoa	23,695	158,006	3,209	33,501	253,610	1,395	18,443	19,509
Alexandria	1,304	18,112	371	3,875	29,334	0	2,133	7,238
Algood	2,832	55,240	1,122	11,712	88,664	0	6,448	0
Allardt	2,774	15,015	305	3,184	24,101	0	1,753	0
Altamont	839	15,589	317	3,305	25,022	0	1,820	0
Ardmore	2,714	19,171	389	4,065	30,771	0	2,238	1,085
Arlington	12,521	40,822	829	8,655	65,522	0	4,765	0
Ashland City	17,974	59,419	1,207	12,598	95,371	0	6,936	6,022
Athens	77,450	279,001	5,666	113,615	447,816	3,999	32,567	37,743
Atoka	979	17,219	350	3,651	27,638	0	2,010	0
Atwood	441	26,242	533	5,564	42,121	0	3,063	0
Auburntown	1,346	3,696	95	993	7,518	0	547	0
Baileyton	1,055	8,062	166	1,738	13,156	0	957	0
Baneberry	0	4,982	101	1,056	7,997	2,281	582	0
Bartlett	42,280	543,055	11,029	115,139	871,642	6,748	63,389	12,060
Baxter	2,653	32,510	660	6,893	52,181	0	3,795	0
Beersheba Springs	24	14,763	300	3,130	23,695	0	1,723	0
Bell Buckle	2,029	12,926	263	2,741	20,747	0	1,509	0
Belle Meade	979,736	73,056	1,484	15,490	117,261	8,676	8,528	0
Bells	12,112	39,880	810	8,455	64,011	0	4,655	1,854
Benton	1,014	25,600	520	5,428	41,089	0	2,988	1,168
Berry Hill	1,183	25,554	519	5,418	41,015	13,243	2,983	0
Bethel Springs	452	20,043	407	4,250	32,171	0	2,340	0
Big Sandy	2,549	14,924	303	3,844	23,953	2,878	1,742	0
Blaine	3,779	27,987	568	5,934	44,922	0	3,267	0
Bluff City	4,037	25,737	523	5,935	41,310	0	3,004	0
Bolivar	14,996	155,595	3,160	32,989	249,741	1,691	18,162	0
Braden	86	6,617	137	1,426	10,797	0	785	0
Bradford	627	26,311	534	5,602	42,231	0	3,071	2,448
Brentwood	285,564	299,779	6,088	63,560	481,167	22,715	34,992	3,862
Brighton	5,489	22,408	455	4,751	35,967	0	2,616	1,307
Bristol	197,210	550,701	11,184	120,926	883,914	68,715	64,281	8,889
Brownsville	53,036	239,465	4,863	50,937	384,358	3,953	27,952	18,304
Bruceton	2,383	36,253	736	7,686	58,188	0	4,232	0
Bulls Gap	4,578	18,850	383	4,243	30,255	0	2,200	0
Burlison	667	6,993	180	1,879	14,225	0	1,034	0
Burns	7,396	23,304	473	4,941	37,404	0	2,720	0
Byrdstown	739	20,296	412	4,303	32,576	0	2,369	3,433
Calhoun	533	13,546	275	5,509	21,742	0	1,581	0
Camden	7,761	92,365	1,876	19,583	148,253	2,957	10,781	13,390
Carthage	11,973	61,347	1,246	21,897	98,466	0	7,161	41,839
Caryville	8,974	46,814	951	9,926	75,140	0	5,464	0
Cedar Hill	3,540	9,643	196	2,044	15,478	0	1,126	0
Celina	3,328	36,276	737	7,691	58,225	0	4,234	2,242
Centertown	15	5,435	140	1,460	11,055	0	804	0
Centerville	11,098	64,837	1,317	13,905	104,068	76	7,568	6,074
Chapel Hill	8,514	19,768	401	4,191	31,729	0	2,307	1,354
Charleston	4,563	17,357	353	5,825	27,860	0	2,026	0

TABLE 8
1989 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Charlotte	3,392	18,092	367	3,836	29,039	0	2,112	0
Chattanooga	1,463,943	3,891,917	79,038	958,321	6,246,799	851,903	454,288	331,999
Church Hill	13,825	98,059	1,991	22,033	157,392	1,344	11,446	0
Clarksburg	151	9,184	187	1,947	14,741	0	1,072	0
Clarksville	301,199	1,619,822	32,896	343,484	2,599,928	157,951	189,075	50,078
Cleveland	366,387	646,074	13,121	217,596	1,036,994	22,653	75,414	43,037
Clifton	7,281	17,748	360	3,763	28,486	0	2,072	0
Clinton	37,633	188,266	3,823	42,046	302,180	0	21,975	6,825
Coalmont	1,289	21,794	438	4,576	34,640	0	2,519	0
Collegedale	16,025	105,773	2,148	24,876	169,774	0	12,347	0
Collierville	69,383	271,792	5,520	57,626	436,245	2,981	31,725	11,220
Collinwood	2,665	24,429	496	5,179	39,210	0	2,851	0
Columbia	166,059	624,492	12,682	138,310	1,002,353	8,297	72,894	59,189
Cookeville	95,336	493,900	10,030	104,717	792,744	7,111	57,651	33,998
Copper Hill	6,042	9,597	195	2,035	15,404	0	1,120	3,285
Cornersville	600	16,577	337	3,515	26,607	0	1,935	2,937
Cottage Grove	840	2,686	55	570	4,312	0	314	0
Covington	17,703	142,279	2,889	30,166	228,367	0	16,608	13,176
Cowan	2,508	41,097	835	8,963	65,964	0	4,797	0
Crab Orchard	647	24,452	497	5,184	39,247	2,525	2,854	0
Cross Plains	1,709	18,656	407	4,245	32,134	0	2,337	0
Crossville	43,758	147,054	2,986	31,179	236,032	2,768	17,165	20,734
Cumberland City	527	5,000	129	14,510	10,171	0	740	4,444
Cumberland Gap	47,953	6,038	123	1,280	9,692	0	705	0
Dandridge	16,847	31,753	645	7,543	50,965	0	3,706	2,931
Dayton	11,590	131,694	2,674	77,218	211,379	0	15,372	1,378
Decatur	2,870	31,041	630	48,709	49,823	0	3,623	2,960
Decaturville	1,754	23,051	468	4,963	36,999	0	2,691	4,612
Decherd	8,234	51,268	1,041	10,891	82,289	0	5,984	3,811
Dickson	40,540	161,633	3,283	34,270	259,433	1,184	18,867	16,566
Dover	4,851	28,401	577	6,022	45,585	0	3,315	6,753
Dowelltown	474	6,837	159	1,660	12,566	0	914	0
Doyle	17	7,898	160	1,675	12,677	0	922	0
Dresden	10,624	60,130	1,221	12,749	96,513	10,555	7,019	6,110
Ducktown	4,663	13,385	272	2,838	21,484	0	1,562	0
Dunlap	6,882	84,513	1,716	17,941	135,649	0	9,865	8,659
Dyer	8,817	56,067	1,139	11,887	89,991	0	6,544	8,536
Dyersburg	112,724	364,042	7,393	77,185	584,313	27,379	42,493	26,173
Eagleville	6,041	11,066	225	2,346	17,762	0	1,292	659
East Ridge	55,408	487,563	9,902	114,665	782,573	16,592	56,911	31,626
Eastview	151	12,673	257	2,687	20,342	0	1,479	0
Elizabethton	37,430	286,072	5,810	61,942	459,166	4,057	33,392	29,400
Elkton	246	12,398	252	2,629	19,900	0	1,447	0
Englewood	758	42,245	858	18,372	67,806	0	4,931	0
Enville	901	6,589	134	1,397	10,576	0	769	0
Erin	4,154	37,056	753	7,857	59,478	0	4,325	2,634
Erwin	19,512	121,707	2,472	25,829	195,348	3,081	14,206	9,818
Estill Springs	4,834	30,398	617	8,843	48,791	0	3,548	0
Ethridge	605	12,582	256	2,668	20,194	0	1,469	0
Etowah	5,536	91,309	1,854	37,136	146,557	0	10,658	6,097

TABLE 8
1989 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Fairview	3,770	72,710	1,759	18,362	139,003	0	10,109	0
Farragut	45,045	190,929	3,877	40,481	306,455	4,834	22,286	0
Fayetteville	41,639	185,121	3,759	39,302	297,131	3,570	21,608	29,400
Finger	383	5,625	114	1,193	9,029	0	657	0
Forest Hills	198,385	103,684	2,106	21,983	166,420	2,621	12,103	0
Franklin	236,632	392,856	7,978	83,436	630,561	41,144	45,856	2,735
Friendship	1,762	18,046	366	3,831	28,965	0	2,106	1,420
Friendsville	7,544	20,847	423	4,420	33,461	0	2,433	0
Gadsden	495	15,681	318	3,325	25,169	0	1,830	0
Gainesboro	4,416	27,643	561	5,861	44,369	0	3,227	6,320
Gallatin	78,728	404,680	8,218	88,738	649,540	6,517	47,237	21,416
Gallaway	93	18,459	375	3,914	29,628	0	2,155	0
Garland	8	6,798	140	1,465	11,092	0	807	0
Gates	466	16,737	340	3,549	26,865	0	1,954	3,871
Gatlinburg	55,372	215,606	1,668	17,412	1,193,716	226,034	9,586	6,116
Germantown	459,364	722,459	14,672	153,177	1,159,598	44,670	84,330	6,439
Gibson	902	10,515	214	2,229	16,878	0	1,227	0
Gilt Edge	7	8,046	191	1,991	15,072	0	1,096	0
Gleason	4,865	31,133	632	6,601	49,970	3,122	3,634	5,896
Goodlettsville	52,651	218,519	4,467	46,971	353,072	46,174	25,676	3,354
Gordensville	1,526	16,826	416	7,318	32,908	0	2,393	0
Grand Junction	3,542	10,033	204	2,127	16,104	0	1,171	0
Graysville	1,004	31,684	643	17,964	50,855	0	3,698	0
Greenback	3,620	15,383	312	7,921	24,690	0	1,796	0
Greenbrier	5,129	57,610	1,483	15,480	117,187	0	8,522	0
Greeneville	109,904	324,024	6,580	68,917	520,081	18,210	37,822	82,013
Greenfield	5,619	48,421	983	10,266	77,719	0	5,652	3,236
Gruetti-Laager	124	46,401	942	9,838	74,476	0	5,416	0
Guys	0	10,910	221	2,312	17,504	0	1,273	0
Halls	5,734	58,822	1,195	12,471	94,413	0	6,866	3,873
Harriman	34,240	195,705	3,974	77,405	314,120	2,618	22,844	14,320
Hartsville	12,024	61,393	1,247	28,003	98,540	0	7,166	6,836
Henderson	10,183	110,250	2,239	23,375	176,960	3,377	12,869	17,656
Hendersonville	147,323	684,508	13,901	149,711	1,098,683	22,995	79,900	6,651
Henning	1,187	19,492	396	4,133	31,287	0	2,275	1,406
Henry	876	6,773	138	1,436	10,871	0	791	0
Hickory Valley	36	5,786	117	1,227	9,287	0	675	0
Hohenwald	8,323	92,021	1,869	19,764	147,700	0	10,741	6,808
Hollow Rock	1,273	23,648	480	5,014	37,957	0	2,760	0
Hornbeak	1,361	10,378	211	2,200	16,657	0	1,211	0
Hornsby	219	9,207	187	1,952	14,777	0	1,075	0
Humboldt	44,877	234,391	4,760	49,699	376,214	9,041	27,360	52,674
Huntingdon	15,327	103,615	2,104	21,969	166,310	1,486	12,095	11,837
Huntland	1,674	22,569	458	4,785	36,225	0	2,634	372
Huntsville	443	16,622	338	3,524	26,680	0	1,940	0
Iron City	70	12,054	245	2,556	19,347	0	1,407	0
Jacksboro	2,503	32,797	806	8,417	63,716	0	4,634	0
Jackson	256,433	1,139,239	23,136	243,103	1,828,558	142,465	132,979	76,479
Jamestown	5,394	54,276	1,102	11,508	87,116	0	6,335	12,770
Jasper	10,425	61,301	1,245	12,997	98,393	0	7,155	5,949
Jefferson City	16,386	133,279	2,707	28,690	213,921	1,977	15,557	11,907

TABLE 8
1989 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Jellico	6,482	64,240	1,305	13,620	103,110	80	7,498	4,107
Johnson City	296,861	1,067,445	21,678	229,333	1,713,324	266,726	124,598	45,395
Jonesboro	13,592	64,952	1,319	13,771	104,252	2,599	7,582	5,553
Kenton	5,246	36,046	732	7,643	57,856	0	4,208	1,420
Kimball	147	28,010	569	5,939	44,959	0	3,270	0
Kingsport	270,185	767,367	15,584	163,874	1,231,679	102,353	89,572	15,549
Kingston	23,167	106,416	2,161	43,279	170,805	0	12,422	3,507
Kingston Springs	7,574	31,844	647	6,752	51,113	0	3,717	1,439
Knoxville	1,926,077	4,018,905	81,617	889,610	6,450,623	1,339,350	469,110	457,742
Lafayette	3,645	90,942	1,847	24,971	145,968	0	10,615	11,824
Lafollette	16,946	191,526	3,890	40,771	307,413	0	22,356	18,273
LaGrange	397	4,178	85	901	6,817	0	496	0
Lake City	3,359	54,597	1,109	12,076	87,632	0	6,373	7,580
Lakeland	5,276	23,556	478	4,994	37,809	0	2,750	0
Lakesite	3,423	14,946	304	3,515	23,990	0	1,745	0
Lakewood	3,972	52,506	1,084	11,318	85,679	0	6,231	0
LaVergne	5,763	153,092	3,109	32,459	245,724	0	17,870	0
Lawrenceburg	34,326	233,817	4,748	49,574	375,293	3,051	27,292	23,348
Lebanon	96,761	331,141	6,725	73,608	531,505	9,898	38,653	19,672
Lenoir City	24,911	124,967	2,538	65,870	200,581	0	14,587	25,725
Lewisburg	39,007	201,123	4,084	43,315	322,817	4,214	23,476	32,961
Lexington	17,744	136,240	2,767	29,085	218,675	0	15,903	14,964
Liberty	908	7,318	170	1,777	13,451	0	978	22
Linden	5,316	24,957	507	5,298	40,057	0	2,913	1,981
Livingston	8,981	80,449	1,634	17,057	129,127	0	9,391	13,717
Lobelville	4,966	19,909	463	4,834	36,593	0	2,661	2,719
Lookout Mountain	751,817	43,301	879	10,184	69,501	0	5,054	0
Loretto	7,736	38,526	782	8,168	61,836	0	4,497	1,941
Loudon	9,415	96,039	1,950	52,723	154,149	8,250	11,210	3,835
Luttrell	712	22,087	449	4,683	35,451	0	2,578	0
Lynchburg	8,165	15,337	311	3,325	24,617	0	1,790	6,358
Lynnville	1,531	8,793	179	1,920	14,114	0	1,026	0
Madisonville	11,764	66,674	1,354	34,845	107,016	0	7,783	10,063
Manchester	35,953	170,518	3,463	36,154	273,694	1,780	19,904	18,019
Martin	27,298	206,289	4,189	44,151	331,108	9,125	24,079	10,312
Maryville	160,970	408,836	8,303	86,582	656,210	0	47,722	53,749
Mason	1,159	10,814	220	2,293	17,357	0	1,262	231
Maury City	969	22,707	461	4,814	36,446	0	2,650	1,841
Maynardville	2,442	16,739	431	4,498	34,051	0	2,476	0
McEwen	6,710	31,041	630	6,735	49,823	0	3,623	3,486
McKenzie	16,415	125,335	2,545	26,574	201,171	8,304	14,630	2,330
McLemoresville	124	7,140	145	1,514	11,461	0	833	0
McMinnville	55,789	270,827	5,500	57,680	434,697	0	31,613	62,896
Medina	3,487	13,774	320	3,344	25,317	0	1,841	3,479
Medon	502	4,821	98	1,022	7,739	0	563	0
Memphis	4,887,236	14,835,680	301,288	3,342,506	23,812,306	1,311,456	1,731,708	1,025,642
Michie	633	13,799	280	2,926	22,148	0	1,611	0
Middleton	3,679	12,980	295	3,081	23,327	0	1,696	1,646
Milan	23,978	188,909	3,836	40,053	303,212	8,464	22,051	12,458
Milledgeville	0	9,000	183	1,908	14,446	0	1,051	0

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1989 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Millersville	76	41,618	946	10,146	74,734	0	5,435	0
Millington	19,898	464,604	9,435	98,506	745,721	9,456	54,231	3,982
Minor Hill	653	12,949	263	2,745	20,784	0	1,511	0
Mitchellville	638	4,798	97	1,053	7,702	0	560	0
Monteagle	8,774	25,852	525	5,481	41,494	2,247	3,018	0
Monterey	3,848	60,360	1,226	12,866	96,882	0	7,046	0
Morrison	1,630	13,477	274	2,857	21,632	0	1,573	0
Morristown	92,852	499,777	10,150	105,963	802,178	45,607	58,337	25,734
Moscow	1,273	11,457	233	2,429	18,389	0	1,337	386
Mosheim	6,550	36,023	732	7,638	57,820	0	4,205	0
Mountain City	9,535	52,439	1,065	11,118	84,168	0	6,121	8,410
Mount Carmel	787	100,056	2,032	22,382	160,598	0	11,679	0
Mount Juliet	30,706	99,161	2,014	21,717	159,160	0	11,575	0
Mount Pleasant	10,994	77,487	1,574	16,796	124,373	0	9,045	0
Munford	5,186	59,396	1,206	12,593	95,334	0	6,933	2,883
Murfreesboro	269,396	864,669	17,560	184,260	1,387,854	137,505	100,929	87,657
Nashville	3,207,794	7,904,255	160,522	1,682,796	12,686,883	1,638,029	922,631	644,122
Newbern	6,340	64,148	1,303	13,601	102,962	0	7,488	6,949
New Hope	0	19,263	391	4,084	30,918	0	2,248	0
New Johnsonville	926	41,878	850	9,365	67,217	0	4,888	939
New Market	1,595	30,674	623	6,503	49,233	0	3,580	0
Newport	20,277	184,386	3,745	39,239	295,952	999	21,523	29,661
New Tazewell	8,662	38,503	782	8,163	61,800	0	4,494	0
Niota	2,041	18,161	369	8,830	29,149	4,681	2,120	1,048
Normandy	863	2,366	55	574	4,348	0	316	0
Norris	10,445	33,130	673	7,024	53,176	0	3,867	2,776
Oakdale	2,829	7,416	151	1,572	11,903	0	866	0
Oak Hill	164,898	92,407	2,149	22,436	169,847	0	12,352	0
Oakland	1,678	11,870	241	2,517	19,052	0	1,385	566
Oak Ridge	276,672	635,099	12,898	147,058	1,019,379	75,708	74,133	28,911
Obion	10,155	29,434	598	6,241	47,243	0	3,436	1,624
Oliver Springs	3,590	84,823	1,751	22,747	138,413	0	10,066	2,775
Oneida	7,494	98,931	2,009	20,976	158,792	0	11,548	7,882
Orlinda	778	7,681	198	2,064	15,625	0	1,136	0
Orme	701	4,156	84	881	6,670	0	485	0
Palmer	186	23,579	479	4,999	37,846	0	2,752	0
Paris	56,017	248,741	5,052	52,738	399,246	3,380	29,034	22,427
Parker's Crossroads	1,454	5,028	102	1,066	8,070	0	587	0
Parrottsville	1,757	2,709	55	574	4,348	0	316	0
Parsons	19,903	56,411	1,146	12,454	90,543	0	6,585	2,029
Pegram	14,397	31,959	649	6,776	51,297	0	3,731	0
Petersburg	979	16,163	328	3,807	25,943	0	1,887	1,010
Philadelphia	2,019	11,640	236	5,994	18,684	0	1,359	0
Pigeon Forge	17,985	212,308	1,350	14,097	1,641,087	0	7,761	0
Pikeville	7,668	48,214	979	10,222	77,388	0	5,628	4,481
Piperton	536	17,128	348	3,631	27,491	0	1,999	0
Pittman Center	1,745	12,122	246	2,570	19,457	0	1,415	0
Pleasant Hill	16,133	8,702	177	1,845	13,967	0	1,016	0
Portland	10,341	104,763	2,128	22,901	168,152	0	12,229	17,366
Powell's Crossroads	186	18,836	428	4,469	33,829	0	2,460	0

TABLE 8
1989 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Pulaski	26,235	184,179	3,740	39,050	295,621	5,761	21,498	31,204
Puryear	1,527	14,327	291	3,038	22,955	0	1,672	0
Ramer	837	9,849	200	2,088	15,809	0	1,150	0
Red Bank	24,667	301,432	6,122	70,891	483,820	0	35,185	0
Red Boiling Springs	782	26,931	547	7,463	43,226	0	3,144	0
Rickman	0	16,781	411	3,220	27,004	0	1,970	0
Ridgely	6,493	44,357	901	9,405	71,197	0	5,178	1,700
Ridgeside	20,314	8,361	194	2,252	15,367	0	1,117	0
Ridgetop	513	29,962	608	6,353	48,091	0	3,497	0
Ripley	23,183	146,824	2,982	31,130	235,664	2,731	17,138	20,158
Rives	1,200	8,862	180	1,879	14,225	0	1,034	3,142
Rockford	2,281	13,018	264	2,760	20,895	0	1,520	0
Rockwood	7,955	132,590	2,693	50,411	212,816	255	15,477	7,356
Rogersville	27,197	100,286	2,037	22,576	160,966	0	11,706	33,137
Rossville	1,937	7,599	177	1,845	13,967	0	1,016	0
Rutherford	5,901	32,097	652	6,805	51,518	0	3,747	1,487
Rutledge	7,231	24,291	493	5,150	38,989	0	2,835	0
Saltillo	425	9,964	202	2,113	15,993	0	1,163	0
Samburg	255	10,676	217	2,264	17,136	0	1,246	0
Sardis	172	6,911	140	1,465	11,092	0	807	574
Saulsbury	1,172	3,582	73	759	5,749	0	418	0
Savannah	25,008	162,643	3,303	34,687	261,054	0	18,985	15,974
Scotts Hill	2,919	16,645	338	3,529	26,717	0	1,943	0
Selmer	9,777	91,355	1,855	19,375	146,631	0	10,664	10,832
Sevierville	46,245	127,102	2,581	26,948	204,008	6,587	14,836	40,317
Sharon	5,620	26,036	529	5,559	41,789	0	3,039	9,476
Shelbyville	43,837	322,096	6,541	72,246	516,986	0	37,597	48,861
Signal Mountain	216,310	133,577	2,713	31,415	214,400	3,168	15,592	11,634
Silerton	6	2,296	47	487	3,685	0	268	0
Slayden	102	1,250	32	336	2,543	0	185	0
Smithville	11,586	76,969	1,790	18,688	141,472	0	10,288	11,195
Smyrna	24,979	261,231	5,305	55,386	419,293	5,458	30,492	4,077
Sneedville	3,526	28,791	585	6,104	46,211	0	3,361	0
Soddy-Daisy	13,223	195,269	3,966	45,923	313,420	0	22,793	25,879
Somerville	9,909	51,980	1,056	11,021	83,431	783	6,067	5,503
South Carthage	617	23,051	468	8,228	36,999	0	2,691	0
South Fulton	8,277	69,475	1,411	14,730	111,512	696	8,110	1,535
South Pittsburg	20,286	85,477	1,736	18,442	137,197	1,394	9,977	11,314
Sparta	22,346	115,233	2,340	24,811	184,956	0	13,451	37,891
Spencer	545	25,852	525	5,481	41,494	0	3,018	0
Spring City	10,932	51,245	1,041	30,425	82,252	0	5,982	13,475
Springfield	79,456	257,075	5,221	54,505	412,623	0	30,007	19,578
Spring Hill	26,364	25,117	510	5,325	40,315	0	2,932	0
Stanton	369	12,398	252	2,629	19,900	0	1,447	378
Stantonville	567	6,222	126	1,319	9,987	0	726	0
St. Joseph	748	20,594	418	4,366	33,056	0	2,404	540
Surgoinsville	2,706	35,793	727	8,058	57,451	0	4,178	0
Sweetwater	28,164	121,914	2,476	64,193	195,680	10,762	14,230	18,482
Tazewell	3,422	48,329	981	10,247	77,572	0	5,641	0
Tellico Plains	1,609	21,467	436	11,258	34,456	0	2,506	1,325

TABLE 8
1989 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Tennessee Ridge	474	30,421	618	6,450	48,828	0	3,551	0
Tiptonville	11,519	55,975	1,137	11,868	89,843	0	6,534	5,985
Toone	827	7,117	166	1,728	13,082	0	951	1,560
Townsend	2,142	9,115	185	1,933	14,630	0	1,064	0
Tracy City	6,326	40,890	830	8,670	65,632	0	4,773	2,197
Trenton	17,974	105,636	2,145	22,397	169,553	13,018	12,330	8,026
Trezevant	512	21,145	429	4,483	33,940	0	2,468	195
Trimble	1,589	14,476	337	3,515	26,607	0	1,935	6,478
Troy	1,918	25,094	510	5,321	40,278	0	2,929	0
Tullahoma	83,505	362,756	7,367	77,586	582,249	15,235	42,343	11,478
Tusculum	1,141	50,327	1,022	10,670	80,778	0	5,874	0
Union City	52,007	244,975	4,975	51,940	393,203	16,222	28,595	16,569
Vanleer	535	8,040	187	1,952	14,777	0	1,075	1,992
Viola	716	3,365	69	725	5,491	0	399	0
Vonore	2,119	12,122	246	6,335	19,457	0	1,415	0
Walden	6,067	29,686	603	6,982	47,649	0	3,465	0
Wartburg	965	18,735	380	3,972	30,071	0	2,187	0
Wartrace	3,831	12,398	252	2,629	19,900	0	1,447	0
Wautaga	425	8,633	175	1,830	13,856	0	1,008	0
Watertown	3,237	30,260	615	6,694	48,644	0	3,538	10
Waverly	15,935	101,136	2,054	21,443	162,330	4,861	11,805	8,297
Waynesboro	11,959	48,421	983	10,266	77,719	0	5,652	9,326
Westmoreland	6,759	40,271	818	8,838	64,637	0	4,701	195
White Bluff	2,885	48,100	977	10,198	77,203	0	5,614	1,767
White House	5,404	64,171	1,303	13,792	102,999	0	7,490	142
White Pine	3,355	47,709	969	10,115	76,577	0	5,569	2,931
Whiteville	2,870	29,158	592	6,182	46,801	0	3,403	1,519
Whitwell	1,358	40,936	831	8,679	65,706	0	4,778	0
Williston	683	9,069	184	1,923	14,556	0	1,059	0
Winchester	36,544	142,233	2,889	33,190	228,293	2,046	16,602	15,389
Winfield	238	13,339	271	2,828	21,411	0	1,557	0
Woodbury	4,081	54,758	1,112	11,610	87,890	0	6,392	1,462
Woodland Mills	270	12,077	245	2,560	19,384	0	1,410	0
Yorkville	411	7,117	145	1,509	11,424	0	831	0
Total	21,090,015	62,866,550	1,273,276	14,345,317	103,224,214	6,922,802	7,318,000	4,658,623

Total may not add due to rounding.

TABLE 9
1990 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Adams	2,202	15,317	280	2,826	22,897	0	1,584	0
Adamsville	40,688	42,275	773	7,913	63,197	0	4,373	2,660
Alamo	4,743	66,756	1,220	12,323	99,795	0	6,905	2,592
Alcoa	16,786	175,686	3,212	32,416	262,634	6,303	18,173	55,178
Alexandria	1,377	20,321	372	3,749	30,377	0	2,102	6,678
Algood	3,132	61,421	1,123	11,333	91,819	0	6,353	0
Allardt	3,218	16,696	305	3,080	24,958	0	1,727	0
Altamont	369	17,334	317	3,198	25,912	0	1,793	0
Ardmore	2,907	21,316	390	3,933	31,866	0	2,205	494
Arlington	12,534	45,389	830	8,375	67,853	0	4,695	0
Ashland City	20,016	66,067	1,208	12,190	98,765	0	6,834	846
Athens	81,665	310,220	5,671	110,598	463,750	4,621	32,089	46,475
Atoka	3,035	19,146	350	3,533	28,622	0	1,980	0
Atwood	509	26,115	533	5,384	43,620	0	3,018	0
Auburntown	941	4,083	95	961	7,785	0	539	0
Baileyton	2,208	9,114	167	1,682	13,624	0	943	0
Baneberry	0	5,540	101	1022	8,281	3014	573	0
Bartlett	36,087	540,411	11,039	111,411	902,657	8,089	62,458	18,441
Baxter	3,566	36,148	661	6,670	54,038	0	3,739	0
Beersheba Springs	33	16,415	300	3,029	24,538	0	1,698	0
Bell Beckle	4,151	14,372	263	2,652	21,485	0	1,487	0
Belle Meade	1,373,688	81,231	1,485	14,988	121,433	13,780	8,402	0
Bells	9,321	44,343	811	8,182	66,288	0	4,587	6,674
Benton	2,019	28,464	520	5,252	42,551	0	2,944	2,178
Berry Hill	2,840	28,413	519	5,242	42,475	16,883	2,939	0
Bethel Springs	562	22,286	407	4,112	33,316	0	2,305	0
Big Sandy	4,319	16,593	303	3,741	24,806	3,028	1,716	0
Blaine	2,477	31,119	569	5,742	46,520	0	3,219	0
Bluff City	6,320	28,617	523	5,744	42,780	0	2,960	0
Bolivar	13,733	173,005	3,163	31,921	258,627	1,868	17,895	0
Braden	0	8,705	159	1,606	13,013	0	900	0
Bradford	864	25,255	535	5,421	43,734	0	3,026	2,716
Brentwood	363,922	401,151	7,334	74,016	599,685	23,996	41,495	23,992
Brighton	4,080	24,916	456	4,597	37,247	0	2,577	830
Bristol	223,237	612,321	11,194	116,843	915,365	69,480	63,338	6,339
Brownsville	45,609	266,260	4,868	49,292	398,035	0	27,542	25,013
Bruceton	2,089	40,309	737	7,437	60,259	0	4,170	0
Bulls Gap	2,576	20,959	383	3,990	31,331	0	2,168	0
Burlison	522	7,726	180	1,818	14,731	0	1,019	0
Burns	7,283	25,911	474	4,781	38,735	0	2,680	0
Byrdstown	1,684	22,567	413	4,164	33,736	0	2,334	1,499
Calhoun	538	15,062	275	5,363	22,516	0	1,558	0
Camden	13,029	102,700	1,878	18,949	153,528	2,004	10,623	7,932
Carthage	16,043	68,212	1,247	17,031	101,970	0	7,056	46,550
Caryville	10,202	52,052	952	9,604	77,813	0	5,384	0
Cedar Hill	5,168	9,596	196	1,976	16,028	0	1,109	0
Celina	4,440	40,335	737	7,442	60,297	0	4,172	3,407
Centertown	31	6,005	140	1,413	11,449	0	792	0
Centerville	10,175	92,770	1,696	17,275	138,682	155	9,596	7,369
Chapel Hill	6,869	21,980	402	4,055	32,858	0	2,274	1,605
Charleston	4,516	19,376	354	5,656	28,965	0	2,004	0

TABLE 9
1990 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Charlotte	1,513	17,279	368	3,712	30,072	0	2,081	0
Chattanooga	1,724,747	4,327,402	79,114	929,535	6,469,075	842,161	447,621	306,182
Church Hill	20,294	110,410	2,019	20,993	165,053	1,261	11,421	0
Clarksburg	141	10,211	187	1,884	15,265	0	1,056	0
Clarksville	213,388	1,801,071	32,927	332,361	2,692,439	155,036	186,301	44,203
Cleveland	370,643	752,650	13,760	220,473	1,125,144	23,0[illegible]5	77,853	55,518
Clifton	9,591	19,733	361	3,641	29,500	0	2,041	0
Clinton	37,753	209,332	3,827	40,754	312,932	0	21,653	9,514
Coalmont	1,255	23,997	439	4,428	35,873	0	2,482	0
Collegedale	43,401	117,609	2,150	24,093	175,815	0	12,165	0
Collierville	56,184	302,204	5,525	55,759	451,767	6,525	31,260	20,900
Collinwood	1,590	27,162	497	5,012	40,605	0	2,810	0
Columbia	166,425	694,369	12,695	134,022	1,038,019	9,076	71,825	56,164
Cookeville	100,214	549,164	10,040	101,326	820,951	8,697	56,805	32,896
Copper Hill	4,363	10,671	195	1,969	15,952	0	1,104	2,927
Cornersville	302	18,431	337	3,401	27,553	0	1,907	2,875
Cottage Grove	784	2,987	55	551	[illegible],465	0	309	0
Covington	19,871	158,199	2,892	29,189	236,493	0	16,364	14,200
Cowan	1,658	45,696	835	8,681	68,311	0	4,727	0
Crab Orchard	776	27,188	497	5,016	40,643	2,[illegible]28	2,812	0
Cross Plains	4,301	22,261	407	4,107	33,278	0	2,303	0
Crossville	53,722	163,509	2,989	30,169	244,431	1,612	16,913	17,838
Crump	0	47,687	872	8,799	71,287	0	4,933	0
Cumberland City	892	5,525	129	14,467	10,533	0	729	772
Cumberland Gap	46,997	6,714	123	1,239	10,037	0	694	0
Dandridge	30,507	35,306	645	7,325	52,779	0	3,652	2,102
Dayton	14,967	153,680	2,810	78,568	229,738	0	15,897	669
Decatur	2,926	34,514	631	47,642	51,596	0	3,570	826
Decaturville	1,840	25,630	469	4,805	38,315	0	2,651	3,836
Decherd	8,910	57,005	1,042	10,539	85,217	0	5,896	8,696
Dickson	41,891	179,719	3,286	33,160	268,664	1,204	18,590	8,155
Dover	3,392	33,519	613	6,184	50,107	0	3,467	6,571
Dowelltown	627	8,541	159	1,606	13,013	0	900	0
Doyle	105	8,782	161	1,620	13,128	0	908	0
Dresden	11,878	66,859	1,222	12,336	99,948	9,905	6,916	2,432
Ducktown	5,382	14,883	272	2,746	22,249	0	1,539	1,900
Dunlap	7,227	93,970	1,718	17,361	140,476	0	9,720	6,238
Dyer	9,417	62,340	1,140	11,502	93,193	0	6,448	6,367
Dyersburg	146,912	449,910	8,225	83,013	672,576	35,443	46,538	30,293
Eagleville	5,966	12,305	225	2,270	18,394	0	1,273	639
East Ridge	65,529	542,119	9,911	111,059	810,418	15,167	56,076	21,148
Eastview	59	14,092	258	2,600	21,066	0	1,458	0
Elizabethton	36,363	318,082	5,815	59,978	475,505	4,523	32,902	52,102
Elkton	153	13,785	252	2,544	20,608	0	1,426	161
Englewood	977	46,972	859	17,915	70,219	0	4,859	0
Enville	758	7,327	134	1,352	10,953	0	758	0
Erin	6,412	41,203	753	7,602	61,594	0	4,262	1,133
Erwin	25,120	135,325	2,474	24,993	202,299	2,719	13,998	5,806
Estill Springs	3,330	33,799	618	8,634	50,527	0	3,496	0
Ethridge	842	13,989	256	2,581	20,913	0	1,447	0
Etowah	6,340	101,526	1,856	36,148	151,772	0	10,502	4,395

TABLE 9
1990 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Fairview	7,994	94,588	1,760	17,767	143,949	0	9,960	481
Farragut	51,039	276,650	5,058	51,045	413,567	6,042	28,616	0
Fayetteville	49,827	205,835	3,763	38,031	307,704	3,577	21,291	29,315
Finger	395	6,254	114	1,154	9,350	0	647	0
Forest Hills	245,073	115,286	2,108	21,271	172,342	6,433	11,925	0
Franklin	283,569	436,814	7,986	80,738	652,998	67,493	45,184	81,921
Friendship	2,035	20,065	367	3,707	29,996	0	2,076	2,205
Friendsville	5,257	23,180	424	4,277	34,652	0	2,398	0
Gadsden	795	17,436	319	3,217	26,065	0	1,803	0
Gainesboro	3,890	30,736	562	5,671	45,948	0	3,179	4,852
Gallatin	93,505	449,962	8,226	84,491	672,652	6,967	46,543	16,133
Gallaway	26	20,525	375	3,787	30,683	0	2,123	0
Garland	36	6,877	140	1,418	11,487	0	795	0
Gates	824	18,610	340	3,434	27,820	0	1,925	2,643
Gatlinburg	61,111	221,009	1,731	17,475	1,500,721	249,947	9,797	9,930
Germantown	582,897	803,299	14,686	148,216	1,200,859	50,907	83,092	20,221
Gibson	998	11,692	214	2,157	17,478	0	1,209	0
Gilt Edge	9	8,187	191	1,926	15,608	0	1,080	0
Gleason	1,672	34,616	633	6,387	51,748	3,323	3,581	5,311
Goodlettsville	53,599	234,224	4,472	45,294	365,635	38,611	25,300	2,623
Gordensville	388	22,367	417	5,692	34,079	0	2,358	0
Grand Junction	2,648	11,156	204	2,058	16,677	0	1,154	0
Graysville	918	35,229	644	17,426	52,664	0	3,644	0
Greenback	3,029	17,104	313	7,708	25,569	0	1,769	0
Greenbrier	5,079	79,649	1,484	14,978	121,357	0	8,397	0
Greeneville	102,673	360,281	6,587	66,692	538,587	17,898	37,267	170,328
Greenfield	7,320	53,839	984	9,934	80,485	0	5,569	3,520
Gruetli-Laager	35	51,593	943	9,519	77,126	0	5,337	0
Guys	0	10,853	222	2,237	18,127	0	1,254	0
Halls	4,811	65,403	1,196	12,068	97,772	0	6,765	2,871
Harriman	30,975	220,845	4,037	76,414	330,144	2,946	22,844	15,332
Hartsville	10,094	68,263	1,248	20,088	102,046	0	7,061	4,108
Henderson	9,527	122,587	2,241	22,618	183,256	3,397	12,680	20,895
Hendersonville	142,951	792,347	14,486	148,486	1,184,487	27,156	81,959	8,347
Henning	2,197	21,674	396	3,999	32,400	0	2,242	781
Henry	781	7,531	138	1,389	11,258	0	779	0
Hickory Valley	101	6,433	118	1,187	9,617	0	665	0
Hohenwald	9,536	102,317	1,871	19,132	152,955	0	10,584	12,458
Hollow Rock	1,508	26,294	481	4,852	39,307	0	2,720	0
Hornbeak	817	12,356	226	2,280	18,471	0	1,278	0
Hornsby	679	10,237	187	1,889	15,303	0	1,059	0
Humboldt	45,124	233,250	4,765	48,090	389,601	7,093	26,958	33,249
Huntingdon	13,382	115,209	2,106	21,257	172,227	1,287	11,917	16,179
Huntland	1,352	25,094	459	4,630	37,514	0	2,596	3,323
Huntsville	1,040	18,482	338	3,410	27,630	0	1,912	0
Iron City	51	13,402	245	2,473	20,035	0	1,386	0
Jacksboro	2,283	44,138	807	8,144	65,983	0	4,566	0
Jackson	303,230	1,270,032	23,219	235,893	1,898,583	192,957	131,371	116,124
Jamestown	4,490	54,011	1,103	11,135	90,216	0	6,242	10,841
Jasper	9,670	68,161	1,246	12,576	101,894	0	7,050	2,437
Jefferson City	17,001	148,192	2,709	27,775	221,533	2,066	15,329	10,349

TABLE 9
1990 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Jellico	7,805	71,556	1,308	13,203	106,969	0	7,402	3,551
Johnson City	298,817	1,226,226	22,418	229,262	1,833,097	302,725	126,839	76,456
Jonesboro	20,156	77,070	1,409	14,220	115,213	2,861	7,972	6,772
Kenton	5,233	40,079	733	7,395	59,915	0	4,146	4,358
Kimball	79	31,144	569	5,746	46,558	0	3,222	0
Kingsport	275,500	862,830	15,774	159,788	1,289,854	120,296	89,250	51,851
Kingston	22,718	118,324	2,163	42,154	176,883	0	12,239	5,277
Kingston Springs	6,745	35,408	647	6,533	52,931	0	3,663	2,780
Knoxville	2,066,384	4,470,641	81,733	862,391	6,683,204	1,370,184	462,437	516,700
Lafayette	6,288	101,118	1,849	21,502	151,162	0	10,459	10,059
Lafollette	20,464	213,263	3,899	39,513	318,809	0	22,060	13,586
LaGrange	537	4,723	86	871	7,060	0	489	0
Lake City	4,289	60,706	1,110	11,701	90,750	0	6,279	12,779
Lakeland	4,763	27,826	509	5,134	41,597	0	2,878	0
Lakesite	5,381	16,619	304	3,405	24,844	0	1,719	0
Lakewood	1,980	59,353	1,085	10,951	88,728	0	6,139	0
LaVergne	9,023	155,255	3,112	31,408	254,467	0	17,608	55
Lawrenceburg	36,587	259,980	4,753	47,969	388,647	3,376	26,892	18,456
Lebanon	108,062	389,332	7,118	73,928	582,016	9,617	40,272	14,137
Lenoir City	27,508	140,482	2,568	64,836	210,008	0	14,531	27,991
Lewisburg	46,921	238,255	4,356	44,633	356,170	4,877	24,645	24,444
Lexington	14,226	151,485	2,769	28,149	226,456	0	15,669	14,855
Liberty	853	9,142	170	1,719	13,929	0	964	28
Linden	8,192	27,749	507	5,127	41,483	0	2,870	2,658
Livingston	9,362	89,451	1,635	16,505	133,721	0	9,253	12,216
Lobelville	4,965	19,877	463	4,677	37,895	0	2,622	4,036
Lookout Mountain	1,001,454	48,146	880	9,863	71,974	0	4,980	0
Loretto	7,433	42,836	783	7,904	64,037	0	4,431	1,489
Loudon	10,684	107,934	1,973	51,916	161,351	11,093	11,165	5,323
Luttrell	1,960	24,558	449	4,531	36,712	0	2,540	0
Lynchburg	10,496	17,053	312	3,220	25,493	0	1,764	0
Lynnville	1,297	9,777	179	1,860	14,616	0	1,011	0
Madisonville	11,348	74,134	1,355	33,968	110,824	0	7,668	3,213
Manchester	36,386	189,599	3,466	34,983	283,433	569	19,612	19,119
Martin	22,602	229,372	4,193	42,734	342,890	11,598	23,726	4,674
Maryville	170,149	454,582	8,311	83,875	679,559	0	47,021	60,939
Mason	911	12,024	220	2,218	17,975	0	1,244	90
Maury City	374	25,247	462	4,658	37,743	0	2,612	1,932
Maynardville	2,748	18,495	431	4,352	35,262	0	2,440	0
McEwan	8,197	34,514	631	6,521	51,596	0	3,570	2,248
McKenzie	14,026	142,652	2,608	26,321	213,252	808	14,756	6,277
McLemoresville	0	7,939	145	1,465	11,869	0	821	0
McMinnville	65,927	301,132	5,505	55,820	450,165	0	31,149	61,746
Medina	2,268	13,751	321	3,236	26,218	0	1,814	3,350
Medon	919	5,361	98	989	8,014	0	555	0
Memphis	5,753,365	16,495,713	301,576	3,240,640	24,659,603	1,302,837	1,706,296	848,836
Michie	872	15,623	286	2,883	23,355	0	1,616	0
Middleton	3,003	16,159	295	2,982	24,157	0	1,671	1,724
Milan	22,861	210,047	3,840	38,756	314,001	8,289	21,727	21,169
Milledgeville	0	10,007	183	1,846	14,960	0	1,035	0

TABLE 9
1990 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Millersville	339	59,957	1,006	10,288	82,240	0	5,691	0
Millington	20,100	516,590	9,444	95,316	772,256	7,451	53,435	4,978
Minor Hill	196	14,398	263	2,657	21,524	0	1,489	0
Mitchellville	1,038	5,335	98	1,002	7,976	0	552	0
Monteagle	7,530	28,745	526	5,304	42,971	2,467	2,973	0
Monterey	3,906	67,114	1,227	12,451	100,329	0	6,942	0
Morrison	562	14,985	274	2,765	22,401	0	1,550	0
Morristown	112,849	555,700	10,159	102,532	830,721	43,958	57,481	21,982
Moscow	1,513	12,739	233	2,350	19,043	0	1,318	1,028
Mosheim	7,281	40,054	732	7,390	59,877	0	4,143	0
Mountain City	11,104	58,307	1,066	10,758	87,163	0	6,031	7,303
Mount Carmel	1,197	111,252	2,034	21,111	166,312	0	11,508	0
Mount Juliet	37,819	131,037	2,395	24,524	195,888	0	13,554	0
Mount Pleasant	11,091	86,158	1,575	16,264	128,798	0	8,912	0
Munford	2,668	67,216	1,229	12,402	100,482	0	6,953	2,169
Murfreesboro	242,322	1,043,545	19,078	193,476	1,560,006	146,606	107,943	56,818
Nashville	3,591,723	9,255,407	169,208	1,714,635	13,835,998	1,643,405	957,367	0
Newbern	6,647	71,326	1,304	13,160	106,626	0	7,378	924
New Hope	0	21,418	392	3,952	32,018	0	2,215	0
New Johnsonville	2,694	46,564	851	9,078	69,608	0	4,816	962
New Market	0	34,106	624	6,293	50,985	0	3,528	0
Newport	29,086	183,488	3,748	37,973	306,483	2,847	21,207	33,452
New Tazewell	8,361	42,811	783	7,899	63,998	0	4,428	0
Niota	3,776	20,193	369	8,634	30,187	4,498	2,089	450
Normandy	750	2,408	55	556	4,503	0	312	0
Norris	11,429	36,837	673	6,797	55,068	0	3,810	3,669
Oakdale	3,135	8,246	151	1,521	12,326	0	853	0
Oak Hill	2,364,955	115,441	2,151	21,709	175,891	0	12,171	0
Oakland	2,048	12,946	241	2,435	19,730	0	1,365	198
Oak Ridge	237,007	706,163	12,910	142,496	1,055,651	81,041	73,045	70,853
Obion	5,861	29,290	598	6,038	48,924	0	3,385	2,711
Oliver Springs	7,102	95,884	1,753	22,057	143,338	0	9,918	3,816
Oneida	6,606	110,001	2,011	20,296	164,442	1,968	11,378	12,548
Orlinda	1,742	9,888	231	2,327	18,852	0	1,305	0
Orme	840	4,136	84	853	6,907	0	478	0
Palmer	658	26,218	479	4,837	39,193	0	2,712	0
Paris	59,418	276,573	5,056	51,030	413,452	3,987	28,608	25,971
Parker's Crossroads	1,193	5,591	102	1,032	8,358	0	578	0
Parrottsville	6,473	3,012	55	556	4,503	0	312	0
Parsons	24,815	62,723	1,147	12,067	93,765	0	6,488	3,247
Pegram	11,283	35,535	650	6,557	53,122	0	3,676	0
Petersburg	670	17,972	329	3,696	26,866	0	1,859	0
Philadelphia	2,145	12,943	237	5,833	19,348	0	1,339	0
Pigeon Forge	20,442	214,439	1,352	13,641	2,123,888	0	7,647	0
Pikeville	5,695	53,609	980	9,891	80,141	0	5,545	7,403
Piperton	472	19,044	348	3,514	28,469	0	1,970	0
Pittman Center	1,838	13,479	246	2,487	20,150	0	1,394	0
Pleasant Hill	14,813	8,659	177	1,785	14,464	0	1,001	0
Portland	11,553	116,486	2,130	21,837	174,135	0	12,049	26,914
Powell's Crossroads	841	20,974	428	4,324	35,033	0	2,424	0

TABLE 9
1990 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Pulaski	33,591	204,788	3,744	37,785	306,139	6,428	21,183	24,489
Puryear	1,387	16,338	299	3,015	24,424	0	1,690	0
Ramer	1,043	9,802	200	2,021	16,372	0	1,133	0
Red Bank	24,332	335,161	6,127	58,661	501,035	0	34,669	0
Red Boiling Springs	5,247	29,945	547	6,401	44,765	0	3,097	0
Ridgely	6,204	49,321	902	9,100	73,730	0	5,102	855
Ridgeside	10,837	8,347	195	2,181	15,914	0	1,101	0
Ridgetop	955	33,314	609	6,147	49,802	0	3,446	0
Ripley	24,412	163,253	2,985	30,122	244,049	2,705	16,887	17,841
Rives	1,288	8,819	180	1,818	14,731	0	1,019	3,059
Rockford	2,154	14,475	265	2,671	21,638	0	1,497	0
Rockwood	17,110	147,426	2,695	49,009	220,388	477	15,249	4,524
Rogersville	29,028	111,508	2,039	21,231	166,694	0	11,534	23,874
Rossville	1,598	9,493	177	1,785	14,464	0	1,001	0
Rutherford	3,517	35,688	652	6,585	53,351	0	3,692	1,091
Rutledge	4,999	27,009	494	4,983	40,376	0	2,794	0
Saltillo	216	11,079	203	2,044	16,563	0	1,146	0
Samburg	0	11,871	217	2,190	17,746	0	1,228	0
Sardis	317	7,684	140	1,418	11,487	0	795	884
Saulsbury	568	3,421	73	735	5,953	0	412	0
Savannah	29,394	180,842	3,306	33,570	270,343	0	18,706	14,002
Scotts Hill	2,768	18,508	338	3,415	27,668	0	1,914	0
Selmer	15,055	101,577	1,857	18,748	151,849	0	10,507	9,352
Sevierville	50,920	141,733	2,591	26,151	211,878	259	14,661	49,517
Sharon	4,979	28,949	529	5,381	43,276	0	2,994	8,534
Shelbyville	52,717	358,136	6,547	70,035	535,381	0	37,045	31,291
Signal Mountain	263,191	183,804	3,360	37,654	274,770	3,567	19,012	5,816
Silerton	68	2,553	47	471	3,816	0	264	0
Slayden	178	1,381	32	325	2,633	0	182	0
Smithville	13,465	96,155	1,792	18,082	146,506	0	10,137	5,109
Smyrna	20,234	290,461	5,310	53,593	434,213	4,993	30,045	1,842
Sneedville	3,385	32,012	585	5,907	47,856	0	3,311	0
Soddy-Daisy	14,507	217,118	3,969	44,479	324,572	0	22,458	13,483
Somerville	9,179	51,727	1,057	10,664	86,400	0	5,978	10,026
South Carthage	1,202	26,218	479	6,508	39,193	0	2,712	0
South Fulton	8,761	77,249	1,412	14,253	115,480	1,894	7,990	1,483
South Pittsburg	24,285	95,042	1,738	17,855	142,079	1,542	9,831	6,907
Sparta	22,480	128,126	2,342	24,020	191,537	0	13,253	12,365
Spencer	320	28,745	526	5,304	42,971	0	2,973	0
Spring City	7,251	56,979	1,042	29,555	85,179	0	5,894	13,975
Springfield	70,249	285,840	5,226	52,740	427,305	0	29,567	12,835
Spring Hill	19,301	22,923	511	5,153	41,750	0	2,889	0
Stanton	49	13,785	252	2,543	20,608	0	1,426	252
Stantonville	449	6,918	126	1,276	10,342	0	716	0
St. Joseph	792	22,899	419	4,225	34,232	0	2,369	333
Surgoinsville	1,527	39,799	728	7,578	59,495	0	4,117	0
Sweetwater	27,000	135,555	2,478	62,588	202,643	7,121	14,022	11,495
Tazewell	3,506	53,737	982	9,915	80,332	0	5,559	0
Tellico Plains	1,794	23,869	436	10,975	35,682	0	2,469	1,649

TABLE 9
1990 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Tennessee Ridge	790	33,825	618	6,241	50,565	0	3,499	0
Tiptonville	11,196	62,238	1,138	11,483	93,040	0	6,438	2,204
Toone	764	7,106	166	1,672	13,548	0	937	1,365
Townsend	3,753	10,135	185	1,870	15,150	0	1,048	0
Tracy City	3,607	45,466	831	8,389	67,967	0	4,703	1,712
Trenton	17,499	117,456	2,147	21,672	175,586	10,734	12,149	13,092
Trezevant	443	23,512	430	4,338	35,148	0	2,432	212
Trimble	1,377	18,084	337	3,401	27,553	0	1,907	2,427
Troy	1,595	27,902	510	5,148	41,712	0	2,886	0
Tullahoma	113,981	413,252	7,555	76,923	617,774	16,285	42,746	8,804
Tusculum	1,578	55,958	1,023	10,325	83,652	0	5,788	0
Union City	53,846	272,388	4,980	50,258	407,194	17,718	28,175	36,105
Vanleer	867	10,044	187	1,889	15,303	0	1,059	1,552
Viola	930	3,404	70	702	5,686	0	393	0
Vonore	2,426	13,479	246	6,176	20,150	0	1,394	0
Walden	24,875	33,008	603	6,762	49,344	0	3,414	0
Wartburg	1,772	20,831	381	3,844	31,141	0	2,155	0
Wartrace	3,638	13,785	252	2,543	20,608	0	1,426	0
Wautaga	242	9,599	175	1,771	14,349	0	993	0
Watertown	2,713	33,697	616	6,352	50,374	0	3,486	14
Waverly	16,968	112,452	2,056	20,748	168,106	3,766	11,632	5,031
Waynesboro	10,240	48,185	984	9,934	80,485	0	5,569	12,360
Westmoreland	8,251	44,777	819	8,412	66,937	0	4,632	0
White Bluff	4,295	53,482	978	9,868	79,950	0	5,532	1,726
White House	6,097	71,352	1,304	13,258	106,664	0	7,380	0
White Pine	5,669	53,839	984	9,934	80,485	0	5,569	3,187
Whiteville	2,112	32,421	593	5,982	48,466	0	3,354	1,385
Whitwell	1,103	45,517	832	8,398	68,044	0	4,708	0
Williston	778	10,084	184	1,861	15,074	0	1,043	0
Winchester	26,373	158,148	2,891	32,214	236,417	2,205	16,359	13,564
Winfield	416	14,832	271	2,737	22,172	0	1,534	0
Woodbury	5,360	55,836	1,113	11,234	91,018	0	6,298	199
Woodland Mills	352	13,428	245	2,478	20,073	0	1,389	0
Yorkville	518	7,083	145	1,460	11,830	0	819	0
Total	26,119,136	70,792,676	1,293,404	14,070,878	109,133,180	7,127,724	7,317,996	4,148,105

Total may not add due to rounding.

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